













**A COMPANION**  
**TO THE**  
**OXY-HYDROGEN MICROSCOPE,**  
**BEING**  
**A DESCRIPTION OF SOME OF THE**  
**LIVING ANIMALS,**

**AS**  
**SHOWN BY THAT INSTRUMENT NOW EXHIBITING AT**  
**CALCUTTA.**

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**COMPILED AND ARRANGED WITH MUCH ORIGINAL MATTER,**

**BY**  
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**PRICE ONE RUPEE.**



## INTRODUCTION.

The perfection and use of an instrument possessing such gigantic powers as the Oxy-Hydrogen Microscope, will be likely to form a new era in science.

By its means thousands of minute species of animated nature hitherto unknown and unseen may be made apparent and exhibited upon a scale unparalleled in magnitude. Species, too, of the most extraordinary form, economy, and description.

This instrument is an application of the light which has been so successfully employed by Lieutenant Drummond on the trigonometrical survey of Great Britain.

The light is produced by the combination of oxygen and hydrogen in the state of combustion, projected upon a mass of lime, which by peculiar machinery is made constantly to change its position and present a new surface to the inflaming gases.

This light is of extraordinary brilliancy and power: its intensity is so great that the retina cannot bear its influence with impunity for any lengthened period.

This is the radiant, and the rays which flow from this source are collected by means of lenses condensed upon objects, the shadows of which are exhibited upon an opaque disc, containing about two hundred and fifty cubic feet of surface, and are variously magnified from the lowest power up to nearly three millions of times. The illusion is so perfect that all idea of a mere shadow is lost; and it is difficult not to believe that the real object is actually before the eye of the spectator.

The works of nature are the only source of true knowledge, and the study of them the most noble employment of the mind of man.

Every part of the creation demands his attention and proclaims the power and wisdom of its Almighty author. The smallest seed, the minutest insect, shew the skill of providence in the aptness of its contrivance, in its wonderful economy for the purpose it is to serve, and displays an elegance and beauty beyond the utmost stretch of art.

Who a thousand years ago would have imagined it possible to distinguish myriads of living creatures in a single drop of water? or that the purple tide of life, and even the globules of the blood, should be seen distinctly rolling through veins and arteries smaller than the finest hair? that not only the exterior form but even the internal structure of the intestines and the motion of the fluids should be rendered objects of sight? or that numberless species of creatures should be made visible, though so minute, that a million of them is less than a grain of sand.

The justly celebrated Mr. Boyle in his discourse upon the usefulness of experimental philosophy, stated that his wonder dwelt not so much upon Nature's clocks as upon her watches; and indeed, on comparing the structure of a mite with that of an elephant, we are bound to concur in the same opinion. For the mite has more limbs than the elephant; each of which is furnished with a series, veins, muscles, tendons and bones. It has eyes, a mouth, and a proboscis too, to take in its food. It has a heart to propel the circulation of its blood, and a supply of nervous energy to every part of its body. May not this be truly called one of the wonderful works of the Almighty Creator, when it is well known that the point of a needle applied to the skin of the human body touches artery, vein, nerve and absorbent. How extraordinarily slender then must be the circulating systems of the minute objects of animated nature.

Let us look back and consider as far merely as our powers can reach the excessive diminutiveness of all these; and if we find them so surprising, what shall we say or think of those many species of animalcules to which a mite itself is by comparison an elephant!

Our knowledge of the microscopic world is at present very contracted, but we know enough to give us a high conception of its concealed wonder, and to fill us with profound astonishment at the infinite variety of forms that are made recipient to life.

It is more than probable that this instrument will lead to many important discoveries in natural science—discoveries too replete with instruction, utility, and amusement.

A few of the inhabitants of this world have been discovered; the figure and apparent habits of life of which re-

semble so little those with which we are more acquainted, that it is often difficult to find terms to express what is presented to the eye.

It is also highly probable that there are many gradations of existence far below the minutest of those which we observe with the Microscope.

" Gradual from these what numerous kinds descend,  
 Evading even the microscopic eye !  
 Full nature swarms with life—one wonderous mass  
 Of animal or atoms organised,  
 Waiting the vital breath which parent Heaven  
 Shall bid his spirit flow. The hoary fen  
 In putrid streams emits the living cloud,  
 Of pestilence ; though subterranean cells  
 Where searching sunbeams scarce can find a way  
 Earth animated heaves.

Has any seen  
 The mighty chain of beings listening down  
 From infinite perfection to the brink  
 Of dreary nothing—dissolve above,  
 From which astonished thought recoiling turns  
 Till then alone let zealous praise ascend,—  
 And hymns of holy wonder to that power  
 Whose wisdom shines as lovely on our minds  
 As on our smiling eyes his servant Sun."

*Thompson.*

It is from the Entomological world that the most wonderful and curious objects are procured for illustration with the Oxy-Hydrogen Microscope, and the most interesting state perhaps is that of the larvæ. All insects, except the Homotennes of Cuvier, (the Ametabola of Leech,) undergo several changes or transfigurations before they arrive at the perfect or imago state, when they are only able to propagate their species.

The first state is that of the egg ; 2d, the larvæ, grub or caterpillar, &c ; 3d, the pupa chrysalis or nymph ; and 4th, the imago or perfect insect.

In most instances the larvæ are totally unlike the perfect insect, not only as to form and appearance, but also in their economy, manner of taking their food ; and also as to the quality of that food.

As some of the aquatic larvæ are the most remarkable, we will commence our companion to the Oxy-Hydrogen

## Microscope with an account of the larvæ of the

### CULIDES ;

a genus of insects belonging to the order Diptera, containing a great many species : one of which is well known in this country—the *Culex Annuloso* or Mosquito and the Gnat in England.

They have membranous wings, elongated body, and mounted upon long legs, or as it were sustained upon stilts ; and are armed with a curious apparatus for the purpose of taking their food.

They are justly regarded as a pest, for they follow us into all our haunts, intrude into our most secret retirements, assail us in the city and in the country, in our houses and our fields, in the sun and in the shade ; nay, they pursue us to our pillows, and either keep us awake by their incessant endeavours to fix themselves upon our face or some uncovered part of our body ; or if in spite of them we fall asleep, they awaken us by the acute pain which attends the insertion of their lancets ; attacking with most avidity the softer sex, and trying their tempers by disfiguring their beauty.

The larvæ of the Culides live in water, and are seen in great abundance in that element at all times in India. They differ greatly in appearance in different species. Some are opaque, others diaphanous. That of the *Corethra Crystallina* (Tipula Degeer) is so beautifully transparent as to resemble a piece of crystal, and scarcely to be distinguished from the element in which it lives.

This species has a kind of sharp horn or claw which terminates the body anteriorly.

In one instance the head can be retracted within the first segment of the body. The *Tipula Replicata* (Degeer) affects this so completely that the anterior margin of that segment closes the orifice so that the animal appears to have no head. These larvæ usually remain at the surface of the water in an inverted position, the head being downwards.

They respire the air through the aperture of a funnel-like apparatus which terminates their body. They are very lively ; and when the slightest impression is made upon the water they dive or swim, but return almost immediately to resume their original position.

Their body is without feet and of various tints of a greenish

or grey hue, pellucid and composed of three parts, viz. head, corslet, and abdomen.

The head is detached from the corslet and holds to it by a sort of neck. It differs in colour from the rest, is of a cordiform shape, depressed; and on each side there is a blackish speck which has the appearance of eyes.

There is also in some species short antennæ of one articulation, curved like an arch with two aigrettes of hairs, one on the exterior side and the other at its extremity.

Around the mouth are small barbles furnished with hairs, which the larvæ causes to play with quickness, a motion that produces little currents, by means of which microscopic insects, little plants and terrane bodies are carried towards its mouth and become its food.

The transparence of the skin even permits us to discover by means of the gigantic powers of the Oxy-Hydrogen Microscope the two trachæ, which repair thither after having traversed the entire length of the body.

The elementary canal, with its contents and the circulation of the blood, are quite perceptible.

These wonders of nature in all their various forms are magnified to the length of an alligator, displaying the handy work of an All-wise Creator, and striking the beholder with astonishment and delight.

In India the number of species hitherto unknown will probably be very great, and therefore this superb instrument will lead to important discoveries in natural science, and may bring under the observance of the naturalist, forms of existence and economy in animated nature different from any thing hitherto known.

This pretty little insect, when the time arrives for its last and important change, viz. that from the larva to the imago, in order to despoil itself from its skin, has the power to place itself horizontally on the surface of the water with the back upwards.

The change then takes place by means of a cleft, which is made over the corslet, and which sometimes extends to the abdomen.

The perfect insect in all its glory then bursts forth, stands upon the exuvia for a second or two and then assumes a newness of life.



From an aquatic one it takes that of aerial, and to become emerged in the medium in which alone at one period of its existence it could live, would now speedily prove fatal. At this critical moment millions are destroyed either by larger aquatic insects—by fish, by birds, or by the element itself, aided perhaps by a breeze or other cause.

On account of the transparency of some of these larvæ they have been called skeletons, because their interior structure is so easily seen.

Having said thus much upon the Culides, we pass on to another order of insects, viz. that of Coleoptera; and select for the next object the genus

### DYTISCUS;

an aquatic beetle, seldom seen on the wing except in the evening, when they may be discovered flying from one pond to another, making a humming noise similar to the Scarabæi.

There are one hundred and fifty species already described.

In the imago state they have cetaceous antennæ, six filiform palpi, hind legs formed for swimming, fringed on the inner side and nearly unarmed with claws. They differ greatly in size and appearance.

The larvæ of this genus are of an extraordinary shape and utterly unlike the perfect insect.

It has more the resemblance of the shrimp tribe and has by mistake been already described by Mousset, Aldrovandus and others as a species of this (once) apterous insect under the denomination of *Aquilla Aquatica*.

These larvæ are of a most ferocious disposition, committing great ravages not only among the weaker kind of water insects: upon Newts, Tadpoles, &c. but even upon fishes, of which it destroys great numbers in a season when just emerged from the egg.

They have a long slender body generally divided into eleven rings or segments, separated by rather deep insinures. The first nine are covered above with corneous plates, which extend towards each side of the body.

The skin underneath is soft, except the first ring, which is horny in its whole circumference.

The rings differ in size; the two last are very remarkable, forming an oblong cone, the point of which being behind, is a

little turned up and covered with a kind of hair resembling a fringe, which appears to assist them in swimming. They are armed with mandibles, which resemble somewhat the forceps at the tail of the common Forficula or Ear-wig, and what is most remarkable, these jaws are perforated throughout and serve for a channel to convey into the larva's mouth the juices of the prey which by their aid it has seized.

These larvæ are frequently of a greenish variegated brown colour.

They are quick and active and swim with great facility, agitating their feet in a lively manner. They often come to the surface to respire, applying then the posterior extremity of the body where the organs of respiration are situated. They keep them on a level with the water when they are in a state of repose.

Their back is bent downwards, so that the head is a little inclined backwards which enables them to seize the mollusca, &c. (on which they sometimes prey) with more facility, and at the same time serves for a resting place or table on which to break the shell and to eat its food upon. They seize their prey by means of strong forcipated jaws and destroy it by sucking out the moisture.

This sight may be witnessed by those who visit the Oxy-Hydrogen Microscope.

Some of these terrific creatures appear to be from ten to fifteen feet in length; and the blood of its victim is seen to tinge the water.

They are found in ponds, ditches, tanks, &c. and are often infested by parasites somewhat resembling a spider, which attach themselves to the membranous intertices between the rings of the abdomen.

Another genus of the same order to be noticed is the

### HYDROPHILUS,

which is also an aquatic genus, containing many species.

It differs from the preceding in having clavate perfolcate antennæ.

In the male insect there is a curious horny concave flap or shield on the fore legs, near the setting on of the feet,

which of itself forms a good microscopic object. The hind legs are peculiarly fitted for their aquatic situation, being furnished on the inner side with a series of long and close set filaments resembling a fin, by which they are enabled to swim with great ease and rapidity. The larvæ live in that state about two and a half years, (that is the European species) before they change into the pupa, and previously to their doing so they form for themselves a convenient cell in the bank where they are easily concealed in the soft mud.

The larvæ are of two kinds, the first are distinguished by the name of swimmers (nageuses) have near the respiratory organ short and fleshy appendages, and which when these larvæ come to the surface of the water to respire, serve to keep their head down and the body as it were suspended by its posterior parts.

The other kind are called Remipants, are deprived of these appendages, do not swim, and remain constantly on a level with the water. They do not suspend themselves like the first but turn on their back. They proceed onwards with considerable swiftness, making horizontal and vermicular movements.

Both these sorts of *Hydrophili* undergo their metamorphoses in the earth.

They are hexapodal, very voracious and destructive to the more tender aquatic insects, worms, and the fry of fishes, which they seize and destroy in a manner similar to the *Dytisci*: their mandibles being perforated in the same way. One British species has been called the water devil from its uncouth appearance and voracious habits.

We are informed by *Leyonet* of a very curious incidence, the truth of which is no longer doubted. It is that these insects spin and make a sort of nest of silk, of an ovoid form, in which they lay and inclose their eggs. *Deger* has found similar nests floating on the water filled with eggs, from these there issue forth small larvæ, which cannot be mistaken for any other than those of *Hydrophili* or *Dytisci*. These eggs are hatched generally in twelve or fourteen days in Europe in the month of May. The young larvæ have scarcely quitted their nest, when they are seen to re-enter, then issue forth a-new and sport all round it up to the mo-

ment when the want of nourishment obliges them to separate.

These larvæ change their skin several times in the usual manner.

The opinion of Degeer that the Hydropili in the imago state are carnivorous is in some degree refuted by the more recent observations of naturalists, the result of which appears to be that they subsist chiefly, if not entirely, upon vegetable food; and we may further add, that their internal conformation pretty nearly proves the truth of this interesting discovery.

In its larvæ state there can be no doubt of its carnivorous propensities. It will be seen by the Oxy-Hydrogen Microscope magnified to a prodigious size, darting with immense rapidity through the water in pursuit of its prey, which it seizes and clasps with such power that the blood flows out and the water is tinged with the fluid.

It sucks out the juices quite at leisure unless disturbed at its meal by one, or often two, of its own species or genus, when a fierce combat ensues, the victor carrying off the prize.

There are many other genera of aquatic insects in the order Coleoptera, which may afford good objects for this instrument; care must be taken to collect those at all the different seasons of the year, which will amply repay the naturalist for his trouble.

We now pass on to a third order of insects, equally curious and interesting with those already mentioned; and it is the larva of this also on which we have to speak.

### THE LIBELLULA, OR DRAGON FLY,

the Demoiselle of the French; an insect in the order Neuroptera, of which about eighty species are already described. Mouth armed with jaws more than two in number, lip trifid, antennæ very thin, filiform, and shorter than the thorax, wings expanded, tail of the male furnished with a forked process. The whole genus is very voracious in all their states of existence.

They may be seen hovering over stagnant waters.

The female when pregnant may be seen to repair to the side of a pond or ditch, when by the assistance of a stick or reed she creeps or lowers herself down by moving back-

wards, until the tip of her tail is emerged about half an inch in the water.

She is then seized with a tremor of the body, during which she deposits a single egg in the water and then withdraws the tail by contracting its annuli, and by the pressure of these upon each other the egg is gradually forced from the ovary to the extremity of the tail, whence it is ultimately separated by shaking that part in the water as already described.

This operation she repeats until her whole quantity are deposited.

The eggs of the Libellulæ are of a white colour and oblong form, resembling those of the Vomitoria or common Blow Fly.

The form and colour of the larvæ are not of the most pleasing appearance, but their anatomy is very remarkable and curious. They are supposed to have gills like fishes, and beneath the head is placed an instrument excellently adapted for seizing and holding their prey. This is one of the most remarkable prehensile instruments in which the art and skill of a divine mechanician are singularly conspicuous; and which appears to be without a parallel in the insect world.

It is the under lip conspicuous in some of the species. In other larvæ this part is unusually small and inconspicuous; it serves merely for retaining the food and assisting in its deglutition; but in these it is by far the largest organ of the mouth which when closed it entirely conceals, and it not only returns its food but actually seizes the insects upon which it preys by means of a very singular pair of jaws with which it is furnished. "Conceive your under lip to be horny instead of fleshy, and to be elongated perpendicularly downwards so as to wrap over your chin and extend to its bottom, that this elongation is then expanded into a triangular convex plate, attached to it by a joint, so as to bend upwards again and fold over the face as high as the nose, concealing not only the chin and first mentioned elongation, but the mouth and part of the cheeks;—conceive, moreover, that to the end of this last mentioned plate are fixed two other convex ones so broad as to cover the whole nose and temples—that these can open at pleasure transversely like a pair of jaws so as to expose the nose and mouth; and that the inner

edges when they meet are cut into numerous sharp teeth or spines, or armed with one or more long sharp claws. You will then have as accurate an idea as my powers of description can give of the strange conformation of the under lip in the LARVÆ of the tribes of Libellulina, which conceals the mouth and face in a similar manner to that which I have supposed would conceal yours."

While the larvæ is at rest this apparatus applies close to and covers the face. When the insect would make use of it, they unfold it like an arm, catch the prey at which they aim by means of the mandibuliform plates, and then partly re-fold it so as to hold their prey to the mouth in a convenient position for the operation of the two pairs of jaws with which they are provided.

"It forms for the insect one of the completest masks that could be invented. These larvæ remain in this state for nearly twelve months before they attain their full size.

"When the period of its transformation has arrived, the larvæ repairs to the margin of the pond in quest of a convenient place of abode during its season of inaction.

"It then attaches itself to a plant or piece of dry wood, and the skin which has gradually become parched and brittle, at last bursts opposite to the upper part of the thorax. Through this aperture the winged insect pushes its way, and being thus extricated from confinement, begins to expand its wings to flutter, and finally launch forth into the air with that gracefulness and ease peculiar to this majestic tribe."

These insects in the larvæ and pupæ state present a very singular phenomenon in the mode in which they absorb the air which is contained in the water.

It is at the end of their body that the aperture is which gives entrance to the water, and by which it is subsequently expelled. This aperture is surrounded by five small pointed pieces, three of which are larger than the rest and of a triangular form.

These pieces when the insect closes the posterior aperture of the body form a sort of pyramidal tail. Every time that it wishes to respire the water or reject its excrement, it opens this pyramid, expanding its extremity. The grand and final change from that of pupa, an aquatic inhabitant, to that of

imago, an aerial being, takes place out of the water in the following manner.

The pupa or nymph creeps up a reed, or by some other means out of its youthful element when it remains a certain time to dry itself. Having firmly fixed itself with its head uppermost, the movements by which the transformation is effected go on internally.

The first sensible effort which they produce is to cut the sheathe over the corslet. This cleft elongates and the Libellula liberates its head: afterwards it puts forth its feet, and to complete its disengagement from the envelope, it turns its head downwards.

In this attitude it is only supported by its last rings which have remained in the spoil and which form a kind of hook that prevents it from falling.

After having remained sometime in this position it turns about, seizes with the hooks of its feet the anterior part of its sheathe, fastens there and completes the emancipation of the posterior part of its body.

Then its wings are narrow, thick, and folded like the leaf of a tree which is about to be developed.

It occupies about two hours before they are completely unfolded and have attained sufficient strength and solidity to enable the insect to use them in flight.

As soon as the wings are firm, the Libellula soars up into the air like a bird of prey and proceeds to the chase; but they have soon another object in view, viz. that of continuing the species.

Their amours and the mode in which their union takes place constitutes one of the most singular phenomena in their history.

They may be observed flying in the air in pairs, the one which flies the first is the male, who has the extremity of his body placed upon the neck of the female; both fly in contact with their bodies in a straight line until the female yields to superior strength, or perhaps to inclination.

When the union is finished, the female commences the same day to deposit her eggs and as they are all in a cluster, she disposes of them in a few hours one after another as already described.

The next group of insects that will come under our notice is

### THE EPHEMERÆ;

as the name imports these insects are proverbially destined to enjoy the functions of life for a much shorter period in the imago state than any other animal. It is a genus of the order Neuroptera, of which Entomologists have described upwards of thirty species, some of which have the tail with three hairs or bristles, others with only two. They are a favorite food in all the stages of existence for fishes. The *E. Vulgata* or May Fly, affords fine sport for the trout angler in England, and its time of appearance is known almost to an hour by those who are devoted to that kind of fishing.

In some countries these insects are so abundant as to darken the atmosphere, and the peasants collect them by cartloads for the purpose of manuring the land: so thickly do they cover the banks of rivers upon the cessation of their existence.

The females are extremely prolific, for within the short term of its being, each could deposit from 800 to 1,000 eggs over the water, which are precipitated to the bottom (notwithstanding their apparent lividity) by their own specific gravity.

The time of appearance in the imago state varies in all the species and also in different climates. In India this family is but little known, although a highly interesting and beautiful race of insects. The larva and pupa live in water or in holes below its surface. The larvæ have six feet, the head is triangular and provided underneath with two scaly and curved parts, which terminate in a point.

The body is divided into ten rings, from the extremity of the last there issue three thread-like tails almost as long as the body, and more or less furnished with a fringe of hairs disposed like barbs of feathers.

They are of a brown or yellowish colour according to the species more or less opaque.

The nymphæ do not differ from the larvæ except in having rudiments of wings upon the corslet. All the larvæ of Ephemeræ differ among themselves only in the peculiar inclinations accorded to them by nature.



Some pass their lives in fixed habitations, each in its own, which consists in a hole hollowed below the surface of the water in the earth which forms the bed of the river.

Seldom does the larvæ quit this hole for the purpose of swimming except under circumstances which requires it to excavate a new one. Other species of this genus are as we may say wandering and swim or walk at the bottom of the water.

In a tranquil state these larvæ are remarkable for having around their body tufts of a sensible size, which are continually in a state of extreme agitation.

In some these tufts are situated like paddles or the oars of a galley; in others they are placed above the body. Some species have them inclined upon the back and are directed hindwards. The number of these tufts differ also in different species; some have six others more.

They appear to serve some important office in the functions of life, as they in some degree resemble gills; and in all probability may perform the same office which those organs do in fish.

The most common species in Europe have these gills couched or inclined upon the body, and do not swim habitually, being one of that division which remain shut up in their holes. These holes are situated horizontally; their apertures are a little oval; they are very near each other and communicate with a canal that has two branches, which cannot be better compared than to a tube of glass which has been bent into two divisions: thus the larvæ inhabit a dwelling with two apertures or doors.

These holes are never found in beds or banks of gravel, the larvæ living always in unctuous earth. They lie in perfect security, surrounded with water as if in the open stream, free from the attack of fish or large aquatic predaceous larvæ.

Some suppose that they feed upon the earth with which they are surrounded.

When these larvæ issue from the egg they have at intervals an unsteady motion in a manner apparently involuntary: they are very pellucid and scarcely visible to the unassisted eye. As they increase in size the serpentine vessels attached to the sides of the animal become more apparent and the tail

assumes that rich feathery appearance which in conjunction with the paddles form their pre-eminent beauty.

In this state it is well adapted as an object for the Oxy-Hydrogen Microscope, and by which will be afforded an ample fund of amusement when thrown upon a disc and magnified *many* thousands of times. Every part of the insect's internal organization may be seen distinctly and the peristaltic motion of the intestines, the circulation of the blood, and the pulsation of the heart can be observed without the least trouble by any number of persons capable of being admitted at one time.

The passage of the blood through the head has a very singular appearance.

It runs through a vessel which passes quite round the body of the larvæ, constituting a band which incurving itself on the head, forms as it were a semi-circular chain around the base of each antennæ.

In a more advanced stage the lower part only of this vessel is visible, the part near the head being concealed by the crustaceous covering of the corslet.

As these creatures continue to grow they assume a variety of colouring and become more opaque when they arrive towards the last and important change. The eyes are reticulated and are of a citron colour, while the body exhibits a most beautiful play of different tints, and finally assumes that of a rich brown with various shadings.

Independent of its locomotion by means of its legs, paddles and tail, it possesses a power of leaping or springing in the water, which it effects by incurving its body backwards and then suddenly straightening it, by which kind of motion it raises itself to the surface of the water with great celerity.

These insects are supposed to live in the two first states from two to three years; but in the last or imago state some only a few seconds: others some hours; and but few beyond that of a day.

When the pupæ approximate to the imago state they swim more elegantly: their motions now appear entirely subservient to their will; and at the same time they leap with greater velocity.

Within a few days however of their change, they become rather sluggish and attach themselves to the stalks of water

plants, on which they will remain for hours together if undisturbed, only moving their paddles at intervals.

At the period of its transformation to the winged state some parts of the insect assume a metallic lustre, as if the space between the crysalis (which may now be called the case of the animal, every part of which being perceptible through it,) and the inclosed insect were partly filled with mercury.

This appearance is ultimately extended over the whole body, and is probably occasioned by the bursting of the skin of the larvæ, and the entrance of the water confining a small quantity of air or gas, which was probably evolved during the change; and which by insinuating itself between the case and the insect may facilitate the process.

After remaining a few seconds in this state and making occasional efforts to disentangle it self, it bursts forth through its watery dwelling and wings its flight into the aerial regions, either leaving the entire skin behind it in the water, or carrying part of it away.

We have then a beautiful insect, with wings of exquisite texture, standing erect, of various colours and markings, possessed of a tail of two or three parts of the most beautiful feathery formation.

Having become a perfect Ephemera, it hovers about in the air and hastens to fulfil the functions for which it was born. After the change they take no food, and the only act they perform in this state is the perpetuation of the species.

After coupling and laying their eggs, the remainder which have escaped to perform these functions either die a natural death or become the prey of birds, fish, &c. This insect in the larva and pupa state will be seen by those who visit the Oxy-Hydrogen Microscope magnified to the length of fourteen feet or upwards; and may truly be called one of Nature's wonderful productions.

The next object worthy of notice in this companion is the

### NOTONECTA, OR BOAT FLY;

a genus belonging to the order Hemiptera. Snout inflected; antennæ shorter than the thorax; wings four, folded cross-wise, coriaceous on the upper half; hind legs hairy formed for swimming. These insects live in stagnant waters and prey on aquatic animalculæ. The larvæ and pupæ are six

footed and active. About twenty species are arranged under the two following sections.

A—lip elongated, conic, including fourteen species.

B—sheathic conic, spinous at the sides; six species: comprised in the *Sigara* of Fabricius. There are but few of these insects found in India at present, but it is more than probable some have escaped notice.

The *Notonectæ* have obtained their name from the singular manner in which they swim on the back, presenting the belly uppermost. This situation seems admirably fitted for the creature's manner of feeding, which is said to be on the underside of plants that grow on the surface of the water; for the animal by having its mouth turned upwards is capable of taking its food with great convenience; nor are its motions in the least impeded by this apparently awkward posture; on the contrary it is very nimble, diving down instantaneously when it perceives danger and rising again to the surface; the two hind legs serving all the time for paddles.

They must be cautiously handled if one would avoid being pricked by them, for the point of the rostrum is exceedingly sharp and the wound they inflict is very painful; but it goes off in a few minutes.

The larvæ very much resemble the perfect insect; when taken out of the water they hop about. Nature has also provided it with another weapon of offence resembling a sting, which it thrusts out when hurt from a large opening at the tail.

The eyes are nearly of a triangular form; the nose is a long greenish hollow proboscis, ending in a hard and sharp point, which in its natural posture remains under the belly, and reaches to the middle pair of legs; the triangular piece which stands is hard and perfectly black; the inner wings are broader and shorter than the outer ones, they are thin and transparent, and in some species of a pale pearl colour.

The hinder pair of feet being greatly longer than all the rest which it uses as oars and which gives to the animal much the resemblance of a boat.

They chiefly live in the water, but they occasionally make excursions in the air either for the purpose of changing

their place of abode or in search of a mate. They prey upon small insects, killing them and sucking their juices with their proboscis in the manner of the water scorpion and many other aquatic insects, seize their prey violently and dart with incredible swiftness to a considerable distance after it. This interesting sight it is hoped will be witnessed by those who visit the Oxy-Hydrogen Microscope, by which the insects appears to be about three or four feet in length.

In India there will be found great numbers of other aquatic insects equally curious and interesting, which will afford at all seasons a variety of objects for this wonderful instrument.

The next division of objects to be noticed in this place are the

#### ONISCUS;

a race of beings belonging to the new class Crustacea.

This class consists almost entirely of the three tribes Cancer, Oniscus, and Monoculus, which under the Lennæan arrangement constitute three distinct genera of insects of the order Aptera. They exhibit a difference of organs from all other insects. The Onisci are mostly aquatic, some inhabiting the sea others fresh water; the first or those which inhabit the sea are larger than those of fresh water and have ten instead of seven segments. Their motions in the water are rapid; for besides the feet they are assisted by lateral threads which push them forwards like the oars of a boat. The aquatic species, and particularly those found in the sea, are supposed to be viviparous.

A few days after impregnation the female discovers a distended belly; on the seventh the young issue alive from the womb, and swim around with vigour and alertness.

#### MONOCULUS,

also a crustaceous animal, of which the genera character is as follows: legs from four to eight formed for swimming and very long; body covered with a crust or shell, divided into segments; some have four, others two antennæ, and some are destitute of them altogether. Although it is called *Monoculus*, some species have two eyes, but when that is the case they approximate and are fixed in the shell; feelers four in continual motion when swimming—the hind ones are very small and hook-shaped.

There are about seventy species enumerated. They are found commonly in muddy ditches, frequently in sea water, often parasitic on fuci, algæ, and other aquatic plants.

I shall describe a few of those most usually met with. The *Monoculus Quadricornis*, or four horned *Monoculus*; the antennæ in this species are four; the tail is straight, the divisions are branched.

It is found in different parts of Europe in stagnant waters.

The body varies between grey and green, smooth or covered with hairs; it has eight hairy legs; the female possesses an oval bag, containing the eggs on each side of the tail, and they have a general resemblance to the shrimp tribe.

This is a very minute species; it derives its specific name from its four horns and is well known; it is common in almost every stagnant water, and sometimes makes its appearance in that of pumps and wells, and is frequently observed in water brought to table. Its size is not greatly superior to that of the common cheese mite.

#### MONOCULUS PULEX, OR WATER FLEA;

has its tail inflected, and the shell mucronate behind.

This animal derives its specific name *Pulex* on account of its peculiar starting or springing motion which it has in the water, resembling the rapid movements of the parasite, after which it is called.

It is almost an universal inhabitant of stagnant waters, appearing sometimes in such vast swarms as to cause an apparent discoloration of the water.

It is a creature of a highly singular and elegant appearance, exhibiting when magnified a beautiful distribution of internal organs.

It is about one-tenth of an inch in length, but some specimens exceed this size.

Its shape is ovoid, somewhat truncated in front and sharply pointed behind; the body is inclosed in a bivalve transparent shell, which when examined with the Microscope appears firmly reticulated.

The eyes of these animalculi are of a singular construction; they are large in proportion to the insect, and placed very near each other and appear to consist of many separate globules of a black colour, united under a common skin.

In the female insect the ovarium is generally very conspicuous, filling the greater part of the space between the shells; the ova are very large in proportion to the size of the animal, and the young are hatched before the exclusion from the parent.

This animal is said to possess in an inferior degree the surprising property of the genus *aphis*, viz. that of producing a series of already impregnated descendants. Jurine observes that the males of the *Pulex* are of smaller number in comparison with the females; that in spring and summer hardly any are to be found, but that they are less rare in autumn.

About eight days after their birth they change their skin for the first time, and subsequently continue the same operation every five or six days according to the greater or less elevation of temperature: not only the body and valves but also the gills and the setae of the oars are stripped of their epidermis. It is not until the third moulting that these crustacea begin to produce: they at first lay but a single egg, then two or three, and increase progressively even up to fifty or sixty in a single day. After the laying the female changes skin, and in the teguments which she has abandoned are found the shells of the last laid eggs.

In a moment after she lays again. The young of one and the same birth are almost always of the same sex: it is rare to find in a birth of *females* two or three males and vice versa.

But in five or six births during the summer months one of the most, consisting of males, takes place.

These crustacea cease to produce and to moult on the approach of winter and end by perishing before the commencement of the frosts. The eggs which had been laid towards the end of summer disclose on the first return of warm weather the following spring: their nourishment consists exclusively of small pieces of vegetable matter which these animals find at the bottom of the water.

The *Monoculi* are perhaps the most beautiful and interesting objects viewed by the Oxy-Hydrogen Microscope: the exterior and interior movements of this extraordinary animal cannot fail to excite feelings of wonder and admiration. It may be magnified to the length of seven feet.

## M. APUS.

This species of *Monoculus* is also found in stagnant waters ; and is of a tolerable size. The bronchid or respiratory organs are large and distributed into numerous imbricated rows on the upper part of the body : beneath the front is a pair of jointed trifid arms extending on each side to a considerable distance ; the eyes are placed near each other in front of the shell ; the tail is terminated by a pair of long forks. The colour of the animal is of a pale greenish brown above and reddish beneath.

An account has been given in the *Philosophical Transactions*, vol. XL. of this species being found in a pond of Bexley in Kent. This pond became perfectly dry, and upon its being suddenly re-filled by a thunder storm, swarms of them were again observed in it within the space of forty-eight hours after.

## VERMES.

Genera *Gordius* and *Filaria*, order *Intestina*, (Linn.) In these genera there are several species of this worm, many of which are parasites, attacking man and other mammals, birds, and insects, in their various states, and probably also reptiles and fish.

That well known torment the *Dracunculus* or Guinea worm (*Filaria Medinensis*) has the power of rendering us very unhappy, of sometimes depriving us of a limb, and even of putting a period to our existence.

This animal is an inhabitant of both the Indies, and is a frequenter of the morning dew. The Indians who walk with their feet and legs bare in the rainy season are sadly infested by this creature.

That the ova from which it rises, or the young worms in a very minute form attach themselves, is probable from the circumstance that whenever the human skin is exposed to be wetted at this season, the Guinea worm is soon found to effect a lodgment and to give rise to all the symptoms of the well known disease.

They are often dug up by gardeners and others digging in moist earth during the rains ; sometimes in large quantities, resembling on a cursory view a bunch of horse hairs. Their natural history is but very imperfectly known.



I hope, however, that a future day will solve the mystery which at present exists in that respect.

The colour of the *Dracunculus* is entirely of a pale yellow : has the appearance of a hair, several inches long, sometimes indeed several feet.

It is to be hoped that no opportunity will be lost in solving the mystery of the economy and final result of this formidable animal.

### **GORDIUS AQUATICUS, OR HAIR WORM ;**

is of a pale brown colour, with dark extremities ; length from four to twelve inches ; twists itself into various contortions or knots, and if incautiously handled, will inflict a bite which is often painful.

It has been vulgarly supposed to be produced by horse hairs accidentally dropped into the water.

The mouth is small and placed horizontally ; the jaws are both of the same length and obtuse at their extremities.

The hair worm lives in quiet spring water, or in ponds, the water of which is limpid ; carefully avoiding muddy or putrid water.

A most extraordinary fact, which appears to be authenticated, with regard to this creature, is the retentive power of life which it is said to possess.

Some writers affirm indeed, that it has been known to recover the free exercise of its vital functions upon being steeped for a short space of time in water after having remained in a dried state for weeks, months, and even years ; and when of course it might naturally be conceived the most latent spark of life must be extinct.

If these assurances have not arisen from the result of some very superficial experiments, they are at least to be received with caution ; since their observers seem to believe that these animals partake also in some measure of the reproductive properties of the *Polypus*, and which more recent observations prove to be erroneous.

I cannot, therefore, upon the whole avoid concluding that although the animals of this kind are extremely tenacious of life, there is no foundation in truth for the very extraordinary assertions above related.

## THE G. MARINUS, OR SEA HAIR WORM;

is filiform, twisted spirally and lying flat, about half an inch in length, of a whitish colour, smoothe, and scarcely diminishing at the head.

It is a great tormentor of herring, bleak, and various other fish, as the *F. Medinensis* is of a man.

The fish when infested with these animals rise to the surface and tumble about as if in great agony. These creatures are magnified to the size of a Boa constructor by the Oxy-Hydrogen Microscope. We will close our account with saying a word or two upon the effects produced by the *Dracunculus*, and the indications best adapted for their relief and cure.

In consequence of Europeans seldom exposing any part of their body in a denuded state, in moist situations they are seldom troubled with this pest.

On the contrary natives of both the Indies, especially the lowest order, are very liable to its attack. Thus the *bhis-ties* or water carriers in the East, who carry the water in leather bags on their backs, the *mauchee wallahs* and others who are exposed much in wet places are the greatest martyrs to these *Dracos*.

When the animal is yet in a minute state, perhaps not visible and coming in contact with the human skin, it adheres to it and makes its way to the cellular membrane, which is the most suitable place of its residence.

Wherever this membrane is diffused the worm finds its way. It generally lies just below the true skin, but it often goes far between the muscles, and it has been known residing deep in the socket of the eyes without doing any material harm.

The first mark of the existence of a *Dracunculus* is frequently a small blister on some part of the skin, like the appearance of the cuticle from the application of blistering plaister. If this little visicle be broken from being rubbed, it often happens that the most insufferable itching is produced over the whole body.

The animal seems on its first exposure to the air to be irritated and to shed a poison by which the whole system is instantly affected. This, however, does not always take place nor does it come on twice from the same worm.

When the attack is ushered in with an inflammatory tumour, leeches, cataplasms, fomentations, with the rest of the antiphlogistic measures are to be pursued, till suppuration occurs and the head of the worm becomes apparent.

It should then be seized by a pair of artery forceps, and pulled very gently and gradually until there be resistance and the worm becomes moderately tight. The extraction may be facilitated by friction with warm oil, and well adjusted pressure in the line of the worm towards the wound. When as much of the worm has been extracted as the resistance and pain will admit, the end of it should be secured by a ligature or thread passed round it : this thread should then with as much of the worm as has been withdrawn be wound round any substance in order to prevent its retraction, and the whole secured with a piece of adhesive plaister or other means.

A poultice must be applied to promote a discharge and the worm must be gradually extracted : securing the end and applying a poultice after each attempt, until it is totally withdrawn.

We have now arrived at those wonders of Nature's works—the Hydra. Polypi, also in the class Vermes, order Zoophyta. An animal fixing itself by the base, leánear gelatinous, naked, contractile; and furnished with setaceous tentacles, inhabiting fresh waters and producing its deciduous offspring from the sides.

Linnæus gave them this name from the singular property they possess of re-producing themselves when cut in pieces, every part soon becoming a perfect animal.

These creatures were first discovered by Leinwenhock, who gave some account of them in the Philosophical Transactions of 1703, but their wonderful properties were not known till the year 1740, when M. Trembly began to investigate them. Previous to his discoveries indeed, Liebnitz and Boerhaave by reasoning *à priori* had concluded that animals might be found which would propagate by slips like plants, and their conjectures were soon verified by the observations of the gentleman above mentioned.

At first, however, M. Trembly was uncertain whether he could reckon these creatures animals or plants, but he at length satisfied himself that they were real animals.

The surprise of M. Tremblay and of others on discovering the true nature of these animals was very great. When M. Reaumur saw, for the first time, two polypii formed from one which he had divided into two parts, he could hardly believe his own eyes and even after having repeated the operation a hundred times, he said that the sight was by no means familiar to him.

There are six varieties or species. The *H. Viridies* or green polypi has commonly ten short arms or tentacles shorter than the body. It is found in stagnant waters and slow streams, generally on the under surface of plants, and appears like a little transparent green jelly when contracted and quiescent: when expanded it is a linear body fixed at one end and surrounded at the other by the tentacles placed in a circle round the mouth and generally producing its young from the sides; these are at first small popella, increasing in length till they assume the form of the parent and then dropping off.

The whole tribe has a most wonderful faculty of re-producing parts which have been destroyed, and if cut or divided in any direction, each separate part becomes a perfect polypi; as slips of certain plants become the same plants in a perfect form.

The *H. Fusca* has frequently eight arms several times longer than the body. The *H. Grisea* is of a yellowish colour, has generally about six arms of a moderate length. Those are the species upon which so many experiments have been made, and their shapes are so various that it is by no means easy to describe them. They are slender pellucid bodies, formed of a tender substance like the horns of a snail, and capable of contracting themselves into a very small compass or of extending to a considerable length.

The arms are capable of the same contraction and expansion as the body, and with them they lay hold of minute worms and other insects, bringing them to the mouth and swallowing them; the indigestible parts are again thrown out by the mouth.

They are of various sizes, from half an inch to an inch and a half long; the thickness of their bodies decreases as they extend themselves and vice versa; and they may be made to contract themselves either by agitating the water

in which they are contained or by touching the animals themselves. When taken out of the water they all contract so much that they appear only like a little lump of jelly.

They have the power to contract or expand one of the tentacles or any number of them independent of the rest, and they can likewise bend their bodies or arms in all possible directions. Their progression is performed by that power which they have of contracting and dilating their bodies.

When about to move they bend down their head and arms, lay hold by means of them on some other substance to which they design to fasten themselves, then they loosen their tail and draw it towards the head; then either fix it in that place or stretching forward their head as before repeat the same operation.

They ascend or descend in this manner upon aquatic plants or upon the sides of the vessel in which they are kept; they sometimes hang by the tail from the surface of the water, or sometimes by one of the arms; and they can walk with ease upon the surface of that element.

On examining the tail a small part of it will be found to be dry above the surface of the water, and as it were in a little concave space, of which the tail forms the bottom, so that it seems to be expanded upon the surface of the water on the same principle that a small pin or needle is made to swim.

When a polypi therefore means to change its place from the sides of the vessel to the surface of the water, it has only to extend that part into the atmosphere by which it is to be supported and to give it time to dry, which it always does, upon these occasions. They attach themselves to aquatic plants, stones, &c. so firmly by the tail that they cannot be easily removed.

The stomach of the polypi is a kind of bag into which the mouth opens, and extends from the head to the tail.

This in a strong light is visible to the naked eye, especially if the animal be placed between the eye and a candle, for these animals are quite transparent whatever their colour may be.

M. Tremblay by cutting one of these animals transversely into three parts, satisfied himself that they were perforated throughout; each piece immediately contracting itself.

This perforation is perfectly visible through the Oxy-Hydrogen Microscope.

The skin which encloses the stomach is that of the polypi itself; so that the whole animal properly speaking consists only of one skin, in the form of a tube, and open at both ends. No vessels of any kind are to be distinguished.

The mouth is situated at the anterior end in the middle, between the tentacles, and assumes different appearances according to circumstances. The skin of the polypi appears through the Microscope like shagreen, or as if covered with little grains, more or less separated from each other according to the degree of contraction of the body.

In the green polypi the appearance of the arm is continually varying. The extremity is often terminated by a knot, the hairs of which are very perceptible through an Aplanatic Microscope.

The species named *Fusca* has the longest arms and makes use of the most curious manœuvres to seize its prey. When this or any other kind is hungry, it spreads its tentaculæ in a kind of circle to a considerable extent, inclosing as in a net every small insect which has the misfortune to come witl in its circumference.

While the animal is contracted by seizing its prey, the arms are observed to swell like the muscles of the human body when in action. Though no appearance of eyes can be observed in the polypi; they certainly have some knowledge of the approach of their prey and shew the greatest attention to it as it draws near.

It seizes a worm the moment it is touched by one of the arms; and in conveying it to the mouth it frequently twists the arm into a spiral like a corkscrew, by which means the insect is brought to the mouth in a much shorter time than otherwise it could be; and so soon are the insects upon which the polypi feed killed by them, that M. Fontana thinks they must contain the most powerful kind of poison; for the lips scarcely touch the animal when it expires, though there cannot be any wound perceived upon it when dead.

When satisfied, the polypi contracts itself, hangs down as if in a kind of stupor, but extends again in proportion as the food is digested.

The bodies of the insects when swallowed are first macerated in the stomach, then reduced into fragments and driven backward and forward from one end of the stomach to the other, and even into the arms however fine they may be; whence it appears that the tentaculæ as well as the other parts of this remarkable creature are a kind of hollow intestine or stomach. In order to observe this motion it is but to feed the polypi with such food as will give a lively colour; such for instance are those worms which are furnished with a red juice. Some bits of a small black snail being given to a polypi, the substance of the skin was soon dissolved into a pulp, consisting of small black fragments; and on examining the polypi with the Microscope, it was found that the particles were driven about in the stomach, and that they passed into the tentaculæ, from thence back into the stomach, then to the tail from whence they passed again into the arms and so on.

The grains of which the body of the polypi consists, taking their colour from the food with which it is nourished, become red or black as the food happens to afford the one colour or the other. They feed on most insects found in fresh water. Sometimes two polypii lay hold upon the same worm, and each begins to swallow its own end till their mouths meet and the worm breaks. But should this happen not to be the case, the one polypi will sometimes devour the other along with its portion.

It appears, however, that the stomach of one polypi is not fitted for dissolving the substance of the other, for the one which is swallowed always gets clear again after it has been imprisoned an hour or two.

The manner of these creatures propagating their species is very extraordinary; nay, they do it by dividing their bodies into two, sometimes longitudinally and sometimes diagonally, from the edge of the head to the opposite edge of the tail; so that of the two thus formed out of one the one has a head and no tail, the other a tail and no head; but these deficiencies are soon made up and the head grows out of one and the tail out of the other.

At other times, and in different species, there will be observed some small tubricles proceeding from the sides of this extraordinary creature, which constantly increase in bulk,

until at last in two or three days they assume the figure of small polypi.

When they first begin to shoot, the excrescence becomes pointed and deeper coloured than the rest of the body ; then it becomes cylindrical and afterwards the arms begin to shoot from the anterior end. The tail adheres to the body of the parent animal, but gradually grows smaller, until at last it only adheres by a point, and is then ready to be separated.

The time requisite for the formation of the young ones is very different according to temperature and other causes, as the food, &c.

It is remarkable that there is a reciprocal communication of food between the young and old before they are separated.

The young ones as soon as they are furnished with arms catch prey for themselves and communicate the digested food to the old ones, who on the other hand do the same to the young ones.

The polypi produce young ones indiscriminately from all parts of their bodies, and five or six have been frequently produced at once. M. Trembly has even observed nine or ten produced at the same time. They have the power of generation while adhering to their parent.

In this state the parent with its children and grandchildren exhibit a singular appearance, looking like a shrub thick-set with branches. Thus several generations are sometimes attached to one another, and all of them to one parent.

So prolific is their procreative power that a new animal will be produced even from a small portion of the skin of the old one.

If the young ones be mutilated while they grow upon the parent, the parts so cut off will be reproduced, and the same property belongs to the parent.

A truncated portion will send forth young ones before it has acquired a new head and tail of its own, and sometimes the head of the young one supplies the place of that which should have grown out of the old one. If we slit a polyp longitudinally through the head to the middle of the body, we shall have one formed with two heads; and by slitting these again in the same manner, we may form one with as many heads as we please.



A still more surprising property of these animals is, that they may be grafted together.

If the truncated portions of a polypi be placed end to end gently pushed together they will unite into a single one.

The two portions are first joined together by a slender neck, which gradually fills up and disappears, the food passing from one into the other; and thus may be formed polypii not only from portions of the same but of different animals.

We may fix the head of one to the body of another, and the compound animal will grow, eat and multiply as if it had never been divided.

By pushing the body of one into the mouth of the other so far that their heads may be brought into contact and kept there for some time, they will at last unite into one animal, only having double the number of arms which it otherwise would have had. The *Hydra Fusca* may be turned inside out like a glove and at the same time continue to live as before. The lining of the stomach now forms the outer skin; and the former epidermis constitutes the lining of the stomach.

If previous to this operation the polypi has young ones attached to it, such as are but newly beginning to quicken, the larger ones continue to increase in size till they reach beyond the mouth of the parent, and are then separated in the usual manner from the body.

When thus turned the polypi combines itself in many different ways. The forepart frequently closes and becomes a supernumerary tail. The animal which was at first straight now bends itself so that the two tails resemble the legs of a pair of compasses, which it can open and shut.

The old mouth is placed as it were at the joint of the compasses but loses its power of action; to supply which a new one is formed in its neighbourhood, and in a little time there is a new species of *Hydra* formed with several mouths.

Every portion of a polypi is capable of devouring insects almost as soon as it is cut off, and the voracity of the whole genus is astonishing; for Mr. Adams has observed, that most of the insects on which they feed bear the same proportion to the mouth of a polypi that an apple the size of a man's head bears to his mouth.

## PASTE EELS. VIBRIO GLUTINIS.

The Oxy-Hydrogen Microscope discovers legions of animalcules in most liquors, as water, vinegar, beer, dew, &c. They are also found in rain and several chalybeate waters ; in infusions of both animal and vegetable substances, as certain fluids of animals, pepper, oats, wheat, and other grain, tea, &c.

Those who have made the most minute researches and the most accurate inquiries into the natures of the several objects mentioned, to their senses have found that the substance upon which they employed their curiosity were often quite different from what at first they appeared to be.

Thus for instance the whole earth has been found plerished with an inexhaustible store of what we should least of all expect ; that is, an infinite number of animalcules floating in the air we breathe, sporting in the fluids we drink, or adhering to the several objects we see and handle.

The conjectures and hypothesis relating to the production, generation, structure, and uses of these animalcules have been as various as were ever contrived by caprice or embraced by credulity. Not to bewilder ourselves however in these labyrinths, but to confine our assertions to actual discoveries by the assistance of the Microscope, we not only perceive that such animalcules exist, but are also enabled to determine their shapes and the various peculiarities of their motion

The contemplation of animalcules has made the ideas of infinitely small bodies extremely familiar to us.

A mite was anciently thought the limit of littleness, but we are not now surprised to be told of animals twenty seven millions of times smaller than a mite.

The long-bodied animalcules discovered by the Microscope in some parts, have from their figure been generally distinguished from the rest of the microscopic animalcules by the name of eels.

Those and the other kinds have been supposed to be produced of the eggs of other animalcules of the fly kind floating in the air.

But those in paste (the *Vibrio Glutinis*) are discovered to be viviparous animals, producing living creatures of their own shape. If paste such as book-binders generally use, is ex-

posed to the air in an open vessel and prevented becoming hard or mouldy by occasionally stirring it, after some days it will turn sour ; and if examined attentively you may discern multitudes of exceedingly small long slender wriggling animalcules, which grow larger daily till you will be able to see them with the naked eye. If you take as much paste as will cover a pin's head and put into a drop of water for the eels to swim about in, the internal motion of their bowels may be plainly perceived ; and when the water is almost dried away and they are nearly expiring, their mouths may be seen opening to a considerable extent.

If a few of the full grown eels are selected and washed in clean water to free them entirely from the glutinous matter, and then subject them to the Oxy-Hydrogen Microscope, the sexual organs may be distinctly recognised when the eels are quiescent.

This as well as their internal organization will be more readily discerned, if the paste on which they feed be tinged with carmine or any other colouring matter.

One of the most striking peculiarities in the economy of these creatures is, that the female of one season of the year is oviparous, while at another she is viviparous. The object of these changes is at present unknown ; but I conceive it probable that the eggs are produced for the continuation of the species through the winter ; as we have well authenticated experiments on the eggs of insects, which shew that no ordinary cold injures their vitality, although it may be so intense as to retard the exclusion of the young for several years. Some observers consider the oviparous eels distinct species from the viviparous, but this has not been demonstrated ; and I fear microscopic naturalists have too often divided animalcules into distinct species which merely differ in the stage of their youth, thus unnecessarily augmenting the number of names and creating confusion ; for surely if there only existed half the number of species that are well known as distinct, they alone would be fully sufficient to engage the constant attention of any lover of the works of the creation in exploring their structure and economy.

Similar augmentation of species have been made even by Ornithologists upon objects which could not only be seen

and handled but dissected. Thus Gmellin, and some others have described the same individual species. The Golden Eagle (*Aquila Chrysaëtos*) in four different stages of its growth as four distinct species.

When one of the paste eels is cut in two across the middle, a long and slender tube is seen to shoot out from each of the divided ends, and a number of seeming ova issue from these: but when examined strictly they appear to be living eels of different growths, and all included in their proper membranes.

Some move themselves but slowly, while others coil and uncoil themselves pretty briskly; and the most mature are seen to make strong efforts towards the disengaging themselves of their enveloping membranes, and at length succeed and swim at liberty like their parent animal.

A hundred and upwards of the young ones have been seen to issue from the body of one single eel, whereby the prodigious increase of them may be accounted for, as probably several such numerous generations are produced in a short time. This property of these eels being viviparous, renders it highly improbable that they ever become flies.

An immense number of these animals, apparently a foot or more in length, swimming about in a very small quantity of water, affords the most extraordinary sight that can be imagined when brought under the power of the Oxy-Hydrogen Microscope.

Of the genus *Vibrio* there are already described thirty-seven species. What a field for observation with such a power!!!

The next genus which we shall briefly notice in this companion is the

#### VORTICELLA, OR WHEEL ANIMALCULÆ,

of which seventy-five species are already described. They vary much in their organization and hence have been formed into two divisions, viz. *Polygastrica* and *Rotatoria*.

They are naked, contractile, and possess cilia circularly disposed near the mouth producing a vortex in the water: in many of them they appear to rotate like a wheel, to account for which various hypothesis have been invented. According to Dr. Ehrenberg this is occasioned by their peculiar disposition and not from any difference of structure;

for as with the vibrating cilia, the base of each is a bulb (similar to the species of the Echina) which by means of muscular fibres it can move in any direction like a ball and socket joint.

Thus each cilium in its revolution describes a cone, the apex of which is the bulb. Now if the cilia are arranged in a circle and viewed laterally while in motion, the whole wheel will appear to revolve as each cilium passes; first a little nearer the eye on this side of the cone and then further off on the other side. We can only give short descriptions of one or two species. *Vorticella Poly Morpha*, *V. Multiformis* and *V. Stantoria* are supposed to be the only varieties of the same species; and indeed there may easily be a multiplication of species by reason of the various forms they can assume.

By their great powers of extension and contraction, and also by their being sometimes attached to the surface of vegetable or other substances and at others swimming freely, they assume such different characters that unless attentively watched they may easily be mistaken for different species.

These creatures are of various tints, white, blue or green: the whirl of cilia is sometimes indented or formed in a spiral line; in others interrupted probably at the mouth of aperture. Some specimens appear to possess a row of cilia along the edge of their bodies, the utility of which still remains for future observation. They vary greatly in size (from  $\frac{1}{80}$  to  $\frac{1}{100}$  of an inch long) which arises either from the quantity of food supplied or from the state of their growth, as they propagate by division into unequal parts.

Their increase by transverse division has been recorded by M. Trembly, who states that it is first indicated by an oblique stripe where the head of the new animalcule is to be produced; the commencement of this is observed a little below the middle of the body, whence it proceeds about half round the parent; it is first discerned by a slow motion and forms a protuberance on the side of the body.

The head of the new animalcule may be plainly distinguished from the old, and which by the motion of the cilia soon become detached and the parent swims away.

Sometimes they propagate by longitudinal division, com-

mening at the head—one polypi appearing with two distinct heads as observed in the Poly Morpha.

In the second division Rotatoria which brings us to the highest class of infusoria, we commence with the V. Senta. the ciliated crystal Vorticella.

Although this is one of the largest species of animalculæ, yet all the authors who have written upon it have given only a moderately correct outline of its external form and an indistinct account of its internal structure: such indeed was all that their imperfect instruments would enable them to do.

These animalcules are very transparent and colourless like water; whence their name Hydatina, and the facility which they afford for observation.

This animalcule is visible to the naked eye. The largest specimens met with measure about  $\frac{1}{10}$  of an inch in length, but they are more commonly found from  $\frac{1}{5}$  to  $\frac{1}{100}$  of an inch; so that by attentive observation the smallest specimens can be discerned; for a person with a good sight may perceive an object held at the shortest distance for distinct vision of  $\frac{1}{5}$  of that size. They are commonly found among conservæ and lemna. In vegetable infusions they are generally the last that make their appearance, being always preceded by the simpler Polygastric kinds of the infusoria, though the different species of the latter do not follow any regular order even in different portions of the same infusion.

This creature is enveloped in a double tunic or coat of a soft gelatinous substance.

The fore extremity of the body is abruptly truncated and furnished with seventeen muscular bodies of a globular form. These are disposed in two concentric circles, their upper surfaces being furnished with several strong cilia, and their lower extremities connected by means of ligaments to muscular balls so as to permit them to rotate, thereby enabling the cilia to produce a current in the ambient water towards the mouth which is situated in the centre.

At the entrance of the mouth and œsophagus is disposed on each side a series of indentations or teeth. These are hard bodies not edged in front but bluntly pointed, which in their junction appear like the fingers of a hand and are five in number on each side. In the common wheel animal-

cule three on each side only are observed, but they are larger and very distinct even while the creature is living.

These teeth are fixed to the large muscular body which possesses the power of alternately opening and closing, and the food passes through it into the alimentary canal: this canal terminates at and with the glands complete the digestive apparatus.

A muscular system being the proper agent of voluntary contraction in the animal kingdom, its existence might fairly be expected in infusoria; creatures so remarkable for the rapidity and energy with which they propel and transport themselves from one situation to another.

In respect to the former they can only be compared to fishes, in the latter with insects.

The more contractibility of tissues can never surely afford a sufficient explanation of the active voluntary efforts by which they avoid every obstacle, where myriads of creatures are swimming in a single drop of water; by which also they convey nutriment towards their mouths and perform the acts of digestion.

From the extreme tenuity of the greater number of animalcules and all the polygastrica or the homogeneous infusoria of Cuvier, no distinct muscular fibres have been detected, although from their vigorous contractions, as well as their presence in the division Rotatoria we may infer their existence.

From the superior size and diaphanous nature of this vorticella we are enabled by this powerful Microscope to discern several distinct bands of fibres of a greyish white colour: that these fibres perform the office of muscles is evident from their contraction and dilatation: in contracting they become broader and more opaque on the contracted side of the animalcule, and on the opposite the antagonist fibres elongate and almost vanish in consequence of their increased transparency.

The nervous ganglion is situated near the rotatory muscles towards the dorsal side of the manductory organ; it consists of a cluster of a glandular-like bodies distinguishable by their greater opacity and connected by a dorsal vessel which traverses the entire length of the animalcule: from this longitudinal vessel proceed at nearly equal dis-

tances nine pair of nerves, which appear at first view to incircle the body, but when carefully examined are found to terminate near the inferior side; they are more slender than the dorsal vessel, and like it of a whiter hue than the other integuments. These in the opinion of Dr. Ehrenberg constitute the nervous system, and strongly resemble that of the *Ascidia* so beautifully demonstrated by Savigney. That these fibres, &c. are not muscles is evident from their form, their mode of insertion, and their not being shortened in the contractions of the animal, but assuming a serpentine form, being apparently passive. That they are not vessels is also evident because no pulsation or circulating fluid has ever been perceived in them; hence by fair reasoning we may safely conclude they form a nervous system; and it is well remarked by Mr. Johnstone\* that according to all our ideas of known Physiological laws the existence of active voluntary motion pre-supposes the necessity of an animating nervous system.

V. Rotatoria or common wheel animal is viewed with astonishment and delight by all its observers.

They are found in rain water that has stood some days in leaden gutters or in hollows of lead on the tops of houses; and if the sediment has any thing of a red colour in it one may be almost certain of finding them therein; though they discover no signs of life except when in the water, yet they are capable of continuing alive for many months after they are taken out of their natural element and kept quite dry.

In this state it is of a globular shape, exceeds not the bigness of a grain of sand and no signs of life appear; but being put into water in the space of half an hour a languid motion begins, the globule turns itself about, lengthens itself by slow degrees, assumes the form of a lively maggot, and most commonly in a few minutes afterwards puts out its wheels and swims vigorously through the water as if in search of food.

The most remarkable part of this animalcule is its wheel-work. This consists of a couple of semi-circular instruments, round the edges of which many little fibrellæ move themselves very briskly, sometimes in a kind of rotation, and sometimes in trembling or vibratory manner.

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\* Edinburgh Philosophical Journal.



Sometimes the wheels seem to be entirely circles, armed with small teeth like those of the balance wheel of a watch, appearing projected forwards beyond the head. The teeth or cogs seem to stand very regularly at equal distances, but the figure of them varies according to the position, or perhaps the will of the animal itself.

They sometimes appear like ancient battlements or a round tower, at other times they terminate with sharp points and altogether resemble a kind of gothic crown. All these wheels are every where transparent in a high degree; and it is difficult to determine by what contrivance they are turned about, or what their real figure is, though they seem exactly to resemble wheels moving round upon an axis. All the actions of this creature seem to imply sagacity and quickness of sensation.

At the least touch or motion in the water they instantly draw in their wheels, and Mr. Baker conjectures that their eyes are lodged somewhere about the wheels.

Notwithstanding the minuteness of this animalcule the Oxy-Hydrogen Microscope generally discovers others in the same drop of water compared with which the wheel animal may be said to be a whale.

The transparency of its body allows its internal parts to be seen. The motions of the heart are sometimes suspended or imperceptible for two or three minutes, after which they are renewed and go on again with the same regularity as before. The blood or circulating fluid is colourless, but a sort of irregular agitation of some fluid is perceived. The abdomen is by far the largest part of the animal; when it is full of food the bowels appear opaque and of a blood-red colour.

### VOLVOX.

The animalcules belonging to this genus are of a globular form, and revolve in the water. Some of the species are so large as to be discerned by unassisted vision, while others are very diminutive. Ehrenberg has not demonstrated their digestive organization, but in a note to his table says they ought to follow the monads.

We must content ourselves in this introduction with an account of the *Volvox Globulus*, as it forms so interesting an object in the gas Microscope. This animalcule is about

$\frac{1}{8}$  of an inch in diameter: it is globular, having no appearance of either head, tail, or fins. It moves in all directions, forwards or backwards up and down, either rolling over and over like a bowl, spinning horizontally like a top, or gliding along smoothly without turning itself at all. Sometimes its motions are slow, at other times very swift; and when it pleases it can turn round as it were upon an axis very nimbly without moving out of its place. The whole body is transparent except where some circular black spots are observed. Some of these creatures have no spots, others from one to seven.

The surface of the whole body appears in some as of all over dotted with points, in others as if granulated like shagreen, but their most general appearance is as if biset thinly round with short moveable hairs or bristles, which probably are the instruments by which their motions are performed.

These animalcules may be seen by the naked eye, but appear only like moving points. In this genus about fifteen species are enumerated, and it is hoped they will afford beautiful objects for the Oxy-Hydrogen Microscope. The foregoing short account of some of the living objects for exhibition is deemed sufficient as an introduction and companion to the Oxy-Hydrogen Microscope.

The inanimate objects may be varied and multiplied *ad infinitum*. The beautiful scenes displayed consist in variety which baffles all description. The transverse sections of wood strike the spectator with astonishment. The wings of insects afford a class of objects singularly beautiful both in brilliancy of colour and beauty of mechanism, adorned with fringes of every colour in the sputrum.

The Elytra or Tegmina of the order Hemeptera, &c. afford objects of peculiar beauty and wonderful texture.

The eyes of Libellulina and others with their 20,000 hexagonal convex lenses, brilliant like diamonds, along with other dissected parts of insects are peculiarly interesting.

Feathers of Lepidoptera as well as those of birds are magnified to an amazing extent. The hair of the head, the finest cambric, crape, &c. the fibres of which are magnified to the thickness of a man's arm. In short each object strike the faculties with surprise and pleasure, and must be witnessed in

order to enable persons to form any idea of the extraordinary spectacle.

I shall conclude by noticing the crystallisation of saline solutions.

Salt of any kind is dissolved in water, and a drop is placed on a piece of glass when this singular phenomenon may be observed as the water evaporates, each separate salt preserving its own peculiar form of crystal, shooting and appearing like the conuscatons of the *Aurora Borealis*.

This affords a most curious and wonderful exhibition, and would of itself amply repay the curiosity of a visitor to this wonderful invention—the Oxy-Hydrogen Microscope.

*FINIS.*

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**A SUGGESTION**

**OF**

**DR. GILCHRIST'S SERVICE**

**FROM 1788 TO 1881**

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A Shortest Narrative



## DR. GILCHRIST'S SERVICE.

From 1792 to 1821.

HE was appointed an Assistant Surgeon on the Bengal Establishment early in 1792, and acted in that capacity for several years, until he received leave of absence from the Government, for the express purpose of prosecuting the study of the Hindoostanee Language, and to enable him to collect ample materials, in different parts of India, for publishing a large Dictionary and Grammar of that most useful Tongue; to which his serious attention had been directed, immediately upon his arrival, by the following, and a variety of similar accidents, equally perplexing.

Before he had been two months in the Country, he was forced, for self-preservation, to assume the command of a small party of native troops, who, while escorting a valuable convey of ammunition and grain, were suddenly attacked, in the casual absence of the European Officer, by a large body of Pindaroes; but which was soon dispersed under the arrangements and orders of Dr. Gilchrist, communicated to the Sipahs through his groom, who fortunately understood a little English, and happened to be on the spot when the skirmish began.

Not long after this occurrence, he was sent alone as Assistant Surgeon, with a considerable detachment, which had orders to attack a Meerhutta camp in the neighbourhood, where a few lives were lost, and several people badly wounded; so all of whom it was impossible, in the heat of action, to do justice, when no interpreter was at hand to compensate for his total ignorance of the Hindoostanee, at that early period of his medical career with the army.

To these otherwise trivial incidents, and the reflections which they naturally excited, he is chiefly indebted for the whole of his subsequent Oriental pursuits; whence also may be traced all that has been accomplished since on behalf of those Eastern Tongues, which are now so sedulously cultivated under the auspices of the Honourable Company, for qualifying their various servants as colloquial proficient, at least in Hindoostanee; and previous to depart

ture hence, or during the voyage to British India, where they may *at once*, with such local knowledge, perform every duty efficiently in future, which was formerly almost impossible.

One year or two elapsed before Dr. G. ventured to commit any portion of his philological labours to the Calcutta Press ; and to ensure success, he retired from all European society, to acquire, in the garb of a native, much more insight into their manners and languages than he could otherwise have accomplished. On commencing the publication of the *Dictionary in Numbers*, the consequent delays, expense, and losses by *this mode* became unavoidably so great, as to involve him in heavy debts, and ceaseless toil, for the long space of ten or twelve years ; though the Government's public subscriptions for the copies they afterwards received, amounted to a large sum, independent of cash receipts from a number of private subscribers. The inadequate price originally fixed was another source of severe distress, which no future augmentation could well relieve, every copy costing more than the subscription ; and those taken by the Government came afterwards to operate against Dr. G. in the market, when least expected.

In order to retrieve the embarrassed state of his pecuniary affairs, while completing his projected Works as an author, the military leave of absence was renewed, with permission to become an Indigo Planter at Ghazeepeer, where Dr. G. resided till 1795 ; and though never nominated, he acted in the capacity of Civil Surgeon to successive Commercial Residents at that station, besides performing his medical duties gratuitously to many convalescent sojourners and settlers in the adjacent Country, who frequently required both medicines and attendance. He attempted in vain to surmount his literary difficulties by Indigo and Opium contracts with Government, neither of which, nor some other mercantile speculations proving auspicious enough to counteract the load of debt to the Press, Dr. G. was glad to repair to the Presidency, during Sir JOHN SHORR's government, in the hope of procuring some appointment or patronage, which might in the interim accelerate the completion of the *Hindoostanee Dictionary and Grammar*, with an extensive Appendix, and ultimately preserve him from impending ruin.

His protracted residence in several Provinces of Hindoostan, and unrestricted intercourse with all classes of the inhabitants, were the means of accumulating a mass of interesting materials, as comprehensive as the Dictionary itself, which, in the form of a large Supplement, were published in 1798.

About this period, being promoted to the rank of a full Surgeon, and nominated as Head Surgeon in the room of Mr. HARTLEY, at Bencoolen, Dr. G.'s acceptance of the place was dispensed with, that he might still have leisure to finish his Works, and a Translation of the Articles of War into Hindoostanee, for the Bengal Army, which was published in the Oriental Linguist, a short time before MARQUIS WELLESLEY assumed the supreme Government of British India.

As a preparatory and experimental step to the foundation of the College at Calcutta by that illustrious Nobleman, Dr. G. was appointed to superintend the studies of the Junior Civil Servants in Hindoostanee and Persian ; which he conducted so successfully, that MARQUIS WELLESLEY, on the establishment of the College, conferred upon him the Hindoostanee Professorship, with allowances so liberal, as to enable him to liquidate all his debts ; and had health permitted him to remain a few years more in that office, it certainly would have been in his power to return home with a handsome fortune.

MARQUIS WELLESLEY, according to reports then current, was so confident of the *stability* of the Oriental College, on its foundation by his Lordship, as to intimate a desire that those Gentlemen in the civil and military departments, who were appointed Professors, should previously resign the Service, no doubt in the faith of Regulation XVII. inserted in page 9.

The supercession of the Institution under Dr. GILCHRIST, by the Calcutta College, was unfortunately the cause of a serious misunderstanding between the Honourable Court of Directors and the Governor General, which eventually did much injury to Dr. G., when compelled, by a dangerous illness, to resign his collegiate duties, and proceed to England in 1804, after five years' incessant labour as an Oriental Professor ; thus unexpectedly deprived of those advantageous prospects which were still within his reach in the medical line of the Service, had they not been all intermediately sacrificed by his zeal for the Hindoostanee department, and to higher expectations from the New College, in the way both of salary and pension.

From 1804 till 1806 Dr. G. was in the constant habit of giving gratuitous Lectures, in or near London, to numbers of Gentlemen proceeding to India ; among the rest, to the late REV. DR. MARTYN, a distinguished Oriental Scholar, and Translator of the Scriptures, and to the present Professor at Addiscombe.

While thus employed, Dr. G. accepted a provisional nomination



tion to the Hertford College, on MAJOR SCOTT'S resignation of the Professorship there ; but a few months' trial convinced him that his efforts could not prove beneficial, either in a private or public point of view, and he relinquished the situation accordingly.

His application for a commensurate pension in consequence of MARQUIS WELLESLEY'S Testimonials, submitted to the Honourable Court of Directors, procured the small sum of £150 ; and this even would have been considered so far a satisfactory boon, had not his legal pension of £180, as a retired Surgeon of twenty-two years' standing, been withheld for some time ; but when this was at last restored, the £150, formerly granted as a literary pension, ceased entirely, till in 1817 it was partly replaced by £120 only ; whence Dr. G. has lost, on the whole, about two thousand pounds in the course of fifteen years' submissive silence, and disinterested resignation to his luckless fate. Dr. G. has some reason to hope that the lenient hands of Time, and Christian charity, have drawn the veil of reciprocal forgiveness and oblivion over past events, which he can have no desire to revive, unless obliged reluctantly to do so, in support of a good name,—to him always much more precious than either rank or riches.

Though Dr. G. was actively engaged in a Banking concern from 1806 to 1816, he persevered in his gratuitous instructions at Edinburgh, where the REV. DR. SCOTT, CAPT. ROEBUCK, of the Calcutta College, lately deceased, and a long list of other individuals, enjoyed the benefit of his Lectures ; which has been communicated by Dr. SCOTT to a MR. NIVISON, who is at present a Clergyman, a good Orientalist, and Hindoostanee Teacher in the Scottish Metropolis.

When the business of a Banker grew too hazardous, and the annual proceeds of Dr. G.'s Publications, formerly considerable, were rapidly declining, from ungenerous competition in London, he was induced to appear personally, and preserve his large stock of literary property in that market from menaced destruction ; and since 1818 he has in some measure not only accomplished this object, but another of much greater importance, that will appear fully detailed in some of the following documents, the whole being arranged in regular succession, to elucidate or confirm every portion of this Narrative.

These vouchers exhibit a connected view of a long active life at home and abroad, the prime and greatest portion whereof have been studiously devoted to that branch of the public service which was almost entirely neglected during half a century preceding

Dr. G.'s numerous Publications; an assertion indisputable by those who will advert to the subjoined facts, or who know any thing of the origin and progress of Oriental literature during the administration of WARREN HASTING and his immediate successors. In 1802, though Persian scholars were abundant enough, a Hindoostanee proficient could not be procured, without a public Advertisement by the Bengal Government, for any person so qualified to accept of the Assistant Professorship at the College, with a monthly salary of one thousand rupees :—MAJOR MOUNT, of the Engineers, was the only candidate who appeared to claim such an arduous but lucrative office, and he was immediately engaged.

A second Assistant became also requisite; and luckily LIEUT. MACDONALD, of the same Corps, had been among the pupils at the experimental Institution, where he made such progress with Dr. G. in one season, that he likewise proved a valuable acquisition to the College, which could not otherwise have found an adequate Hindoostanee Assistant in any department of the Civil or Military Service, either at Bengal, or the other Presidencies; because hardly one man among the Honourable Company's Servants, only twenty years ago, could understand and speak the Hindoostanee, like a scholar or a gentleman; whereas now there exist hundreds of expert linguists in the army alone. In the short space of two or three years that excellent youth fell a victim to the zealous discharge of his professional offices, in a baneful climate for persevering mental exertions of any kind.—MAJOR MOUNT likewise was forced home by an impaired constitution in quest of health, about 1808; and the highly meritorious CAPTAIN ROEBUCK, in 1818, prematurely paid the great debt of nature, under similar circumstances, at the Calcutta College; which, had not Dr. G. left it in 1804, would have been his grave also; though he had safely weathered sixteen preceding years of inconceivable toil and intellectual application, as the founder of rational Hindoostanee Philology, and author of many voluminous works.

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*General Orders by the Governor General in Council :—Military Department, 8th March, 1796.*

The leave of absence which was granted to MR. GILCHRIST, Surgeon, for the purpose of enabling him to complete the Public Literary Work upon which he has been employed, is extended till further orders.—MR. GILCHRIST is to receive from the time he was promoted to full Surgeon, his full pay and half batta.

Fort William, Milit. Sec.'s Office,  
8th of March, 1796.

J. COLLINS, *Military Secretary.*

*Extract of a Public Letter from the Adjutant General and Persian Interpreter, Col. William Scott, to Sir Robert Abercrombie, Commander in Chief; &c. August 30, 1796.*

“ Diffident of my own ability to translate into the Hindoostanee Language with grammatical precision, and considering that the credit of Government is concerned in having the Work as correct and as perfect as possible, I consulted MR. GILCHRIST, whose extensive and accurate knowledge of the Hindoostanee Language is fully attested by his very useful Grammar and Dictionary. This Gentleman, with a laudable desire of applying his knowledge to the public good, most readily afforded me his assistance, and has not only amended the language, and corrected the errors of grammar and construction which were found in my translation, but has taken the trouble to annex to the Hindoostanee part, the words in Roman characters. The utility of this will be obvious, when it is considered that Officers who may not be competent to read the Translation in either the Persian or Naguree characters, will, by a little attention to the Key, be able to read it in the Roman letters, and to explain it to the men under their command.

“ The correctness of the grammatical construction may, to persons not well versed in the Hindoostanee grammar, appear at first perplexing; but as the words employed are in common use, and as there is amongst the Natives a fixed standard for accurate writing and speaking, I cannot think it necessary, and I am sure it would not be creditable, to follow a vitious orthography, or transgress the rules of grammar, for the purpose of accomodating the translation to a false pronunciation, or an incorrect or corrupt mode of speech, any more than it would have been to have framed the original English upon such a plan.”

*Extracts from the Public Report of Examination, in the Calcutta Gazette Extraordinary, 21st of August, 1800.*

“ We have great satisfaction in acquainting your Lordship, that all the Gentlemen in the first class, without exception, manifested a knowledge of the Hindoostanee Language, which greatly surpassed our expectations, as to its extent and its correctness, both with respect to grammar and pronunciation.

“ The three Gentlemen of this class, who underwent an examination in the Persian Language, appear to us entitled to parti-

‘ cular notice, for having, while engaged in the study of the  
 ‘ Hindoostanee Language, made a very considerable progress in  
 ‘ the Persian Language.

“ MR. GILCHRIST has been assiduously employed for several  
 ‘ years, in forming a Grammar and Dictionary of the Hindoostanee  
 ‘ Language, the universal colloquial language throughout India,  
 ‘ and therefore of the most general utility. From the want of a  
 ‘ Grammar of this Language, and the difficulty of its construction,  
 ‘ it has hitherto been spoken very imperfectly by Europeans. The  
 ‘ literary labours and talents of MR. GILCHRIST have furnished  
 ‘ the means of acquiring a knowledge of this language with facility  
 ‘ and correctness.

“ The great progress in the Hindoostanee Language, made by  
 ‘ the Gentlemen who have availed themselves of the benefit of his  
 ‘ instruction, in the short period during which he has held his  
 ‘ present charge, affords the strongest testimony of MR. GILCHRIST’S  
 ‘ knowledge of that language, and of his zeal for the diffusion of  
 ‘ that language.

(Signed) “ G. H. BARLOW, J. H. HARRINGTON,  
 W. KIRKPATRICK, N. B. EDMONSTONE,  
 W. C. BLACQUIRE.

“ MR. GILCHRIST is entitled to the particular notice and  
 approbation of his Lordship in Council, for the zeal, ability, and  
 diligence with which he has discharged the duty committed to  
 him, of instructing the Junior Civil Servants, who were directed  
 to attend him, for the purpose of acquiring the Hindoostanee and  
 the Persian Languages.

(Signed) “ G. H. BARLOW,  
*Chief Secretary to the Government.*”

#### *Calcutta College Regulation.*

No. XVII. The Provost and Vice-Provost, after having re-  
 mained in the Government of the College for the complete period  
 of seven years, and any Professor after having read lectures in the  
 College for the complete period of seven years, or of twenty-eight  
 Terms, and after having respectively received, under the hand and  
 seal of the Patron and Visitor, a testimonial of good conduct du-  
 ring that period of time, shall be entitled to an annual pension for  
 life, to be paid either in Europe or in India, according to the  
 option of the party. The pension shall *in no case be less than one*  
*third of the annual salary* received by such Provost, or Vice-Provost,

respectively during his continuance in the government of the College, or by any such Professor, during the period of his regular lectures. The pension may at any time be increased at the discretion of the Patron and Visitor.

*From Marquis Wellesley's Letter to the Chairman of the Honourable the Court of Directors, dated the 5th of August, 1802.*

"MR. GILCHRIST'S laudable offer of the aid of his labours for "the institution of a Seminary for Oriental learning, was not only "prompt and zealous, but was accompanied by circumstances "highly creditable to his liberality and public spirit, to the moderation of his views of private interest, and to his just sense and "value of public fame."

*To Charles Rothman, Esq., Secretary to the College Council of Fort William.*

SIR,

In consequence of a sudden and severe indisposition, I have been compelled to solicit, and have accordingly obtained, the permission of HIS EXCELLENCY THE MOST NOBLE THE GOVERNOR GENERAL, to return to Europe by one of the ships now under dispatch; it therefore behoves me finally to resign the appointment I have held by His Lordship's favour, of Professor of Hindoostanee in the College founded by His Excellency in Council.

I accordingly request you will be pleased to intimate to the College Council, that from the sailing of the Calcutta, on which I have taken my passage, I conclude that my resignation must be dated.

I have strong hopes that the Council will be pleased on this occasion to notice my conduct and exertions in the discharge of my office, in such favourable terms as they may think proper, to His Excellency the Patron and Visitor; and I request you will be pleased to intimate to them my earnest solicitation that they comply with this my last request, in the hope that it may lead to a recommendation from His Excellency in Council, to the liberal notice of the Honourable Court of Directors.

The fatal blow which the unexpected step I am now compelled to take, gives, not only to my immediate pecuniary arrangements, but to those prospects which I had flattered myself I should, under

His Excellency's patronage, have realized, of ultimately retiring from my situation in the College, to the enjoyment of a competency for myself and family, after a long period of life devoted to literary drudgery, will, I trust, excuse my noticing, at this time, to the Council, the great expence I have incurred in the publication of my various Works in the Hindoostanee Language, since the institution of the College, and still more by those now actually in the press, which I must leave in a state of great uncertainty and confusion.

As my mere printing charges incurred and disbursed in the past year, 1803, amount to 23,803 rupees and upwards, I cannot well estimate my loss, by the unavoidable precipitancy of the present step, much short of the above sum ; but which another year's residence here would have enabled me fully to put in a train of realization.

I remain, Sir,

Your most obedient Servant,

JOHN GILCHRIST,

*Hindoostanee Professor.*

College of Fort William,  
23d February, 1804.

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*From the Public Letter of the Bengal Government to the Honourable the Court of Directors, dated Fort William, 29th February, 1804.*

" The Governor General in Council has the honour to recommend Mr. GILCHRIST to the particular notice and favour of your Honourable Court. He proceeds to Europe by the fleet now under dispatch, in consequence of a severe attack of illness.

" 2.—The records of this Government have already informed your Honourable Court of the sense which the Governor-General in Council entertains of Mr. GILCHRIST's services.

" 3.—Mr. GILCHRIST has continued uniformly to merit a similar testimony from this Government ; the Governor-General in Council therefore has the honour to recommend Mr. GILCHRIST to the particular notice and favour of your Honourable Court, as a Gentleman highly distinguished for his eminent knowledge of the Hindoostanee Language, and for his zeal, diligence, and success in the promotion of a most important branch of the public service.

" 4.—Your Honourable Court is apprised that the College of Fort William has derived the greatest advantages from the exertions of Mr. GILCHRIST's ability and qualifications. To his early labours previously to the foundation of that important Insti-

“ tution, is to be attributed, in a great degree, the success which  
“ has since attended the progress of the Students of the College of  
“ Fort William in the acquisition of the Hindoostanee Language.  
“ MR. GILCHRIST has also published several useful works in the  
“ Oriental Languages, which have greatly facilitated the acquisition  
“ of those languages.

“ 5.—Under these circumstances, as the misfortune of ill  
“ health has compelled MR. GILCHRIST to relinquish his situation  
“ in India, before he could have realized the just and full remuneration of his useful, valuable, and indefatigable labours, the Governor-General in Council earnestly recommends MR. GILCHRIST  
“ to the favour and protection of your Honourable Court, as a  
“ proper object of the liberal spirit which your Honourable Court  
“ hath always manifested in promoting the study of the Oriental  
“ Languages.

“ We have the honour to be,

Honourable Sirs, &c.

Fort William,  
February 29, 1804.

*Extract from Marquis Wellesley's Introductory Letter to  
Mr. Addington, now Lord Sidmouth.*

“ MR. JOHN GILCHRIST, late Professor of the Hindoostanee  
“ Language in the College of Fort William, will have the honour  
“ of delivering this letter to you. The records of this Government furnish ample proof of the importance of MR. GILCHRIST's  
“ services. I am anxious, however, that you shall be apprized of  
“ the personal interest which I feel in MR. GILCHRIST's honourable  
“ reception in England; and I take the liberty of recommending  
“ him to your favourable notice, as a Gentleman highly distinguished for his zeal in the promotion of an important branch of  
“ the public service, and for his eminent knowledge of the Oriental  
“ Languages.

“ MR. GILCHRIST has long been employed by this Government to instruct the Junior Servants of the Civil Service in the  
“ Hindoostanee Language, and the College of Fort William has  
“ derived the greatest advantages from the exertion of his talents.

“ Under these circumstances, I am desirous that MR. GILCHRIST's reception in England should be distinguished by the

“ public countenance of my friends, and I shall acknowledge with  
“ gratitude any mark of favour which you may be pleased to  
“ confer upon him.”

SIR,

The Court of Directors of the East India Company have considered your letter, stating your services as Hindoostanee Professor in the College in Bengal, and requesting such compensation as your labours and peculiar situation may be deemed to deserve; and I am directed to acquaint you that, as a mark of the Court's approbation of your services, they have granted you a pension of one hundred and fifty pounds per annum, to commence from Christmas last.

I am, SIR,

Your most obedient, humble Servant,

East India House,  
the 20th May, 1805.

W. RAMSAY.

*Doctor John Gilchrist.*

SIR,

In obedience to the orders of the Court of Directors of the East India Company, I have to acquaint you that, in consequence of the very handsome offer of your gratuitous services to the Company, in the Hindoostanee Department, and in the Elements of Persian Literature, until the Company shall be supplied with a regular Professor, the Court have appointed you provisionally Oriental Professor to the East India College, with such an allowance for your services as the Court may hereafter deem you entitled to.

I am, SIR,

Your most obedient, humble Servant,

East India House,  
the 24th February, 1806.

W. RAMSAY, *Secretary.*

*Doctor John Gilchrist.*

*Extract from Mr. H. T. Colchbrooke's Communication, in the Seventh  
Volume of the Asiatic Researches, Page 223.*

“ On the subject of the modern dialect of Upper India, I with  
“ pleasure refer to the Works of MR. GILCHRIST, whose labours  
“ have now made it easy to acquire the knowledge of an elegant  
“ language, which is used in every part of Hindoostan and the



“Duk-hin, which is the common vehicle of colloquial intercourse among all well-educated natives, and among the illiterate also in many provinces of India, and which is almost every where intelligible to some among the inhabitants of every village.”

Lieut. Irvine, on the similitude between the Gipsey and Hindoostanee Languages, Bombay Transactions, page 62, observes:—

“I know not that any author has given us a fuller or more just view of sounds, subdivided into their natural classes, than Dr. Gilchrist.”

In Sir James Mackintosh's plan of a comparative vocabulary, page 303 of the above work, are these remarks:—

“This vocabulary would be completed, by a collection of all the ancient and modern alphabets of the district, their force being represented in English characters, according to Gilchrist's system; and it will be more convenient to adopt his orthography, which is fixed, and generally known, than to contrive another, which, even if it were better, would require some time to teach, and probably encounter some opposition; Mr. Gilchrist's system being that which is now best known, and most generally adopted.”

The Asiatic Journal for July, page 71, remarks from CAPT. ROEBUCK:—

“There are only two systems of orthography that can be deemed consistent or complete; the one invented by Sir Wm. Jones, the other by J. B. Gilchrist, LL.D. My reasons for adopting the system of the latter, in preference to the former, are these: 1st. Because it is my humble opinion that his system is better calculated to express Oriental words in Roman characters, than that of Sir Wm. Jones. 2d. Because Dr. Gilchrist's plan enables a person either to express Arabic or Persian words in Nagree characters, or Nagree words in Arabic or Persian, for which purpose no provision has been made by Sir Wm. Jones, who appears only to have had in view the representation of Oriental words by European characters. 3d. Because Dr. Gilchrist uses different letters to express different sounds, instead of employing the same letters with marks upon them; consequently, his system requires no accents whatever to distinguish long from short vowels, as in Sir Wm. Jones's plan. 4th. Because Dr. Gilchrist's system is more generally known in India than the other, owing to his numerous and valuable Hindoo-

stance Publications in the Roman, Arabic, Persian, Hinddee, Turkish, and Nagree characters.—This system—being better adapted to express Arabic, Persian, Hinddee, and Turkish words, has consequently been used by the late Dr. Hunter, in his valuable Hindoostanee and English Dictionary; it has likewise been used by A. D. Campbell, Esq. in his excellent Grammar of the Telooogoo (or Gentoo) Language, published at Madras in 1816.”

“ Asiatic Journal for September, 1819, page 231 :—

“ Orthoepey is another branch of learning which Dr. Gilchrist has assiduously cultivated; and he must be cheered and gratified by the concluding paragraph of an article on a proposition for a universal alphabet, in the Edinburgh Review just published, which says :—‘ We are ready to acknowledge the benefits that would result from the adoption of an universal alphabet in facilitating intercourse, promoting civilization, and diffusing knowledge. . . . For the really practical question at present is, whether elementary works for the instruction of students in the Oriental languages, might not advantageously be composed in such a conventional character? By substituting this for the various alphabets now used, some trouble might certainly be saved to beginners, and much expense to the East India Company. The experience and acknowledged success of Dr. J. B. Gilchrist, in teaching Hindustani by an analogous method, affords some confirmation to the theory of M. de Volney.’ ”

The present Governor of Bombay, the Honourable Mountstuart Elphinstone, in his late valuable Publication, thus animadverts on the spelling of proper names :—

“ It is always difficult to express Asiatic words in our own characters, and this is increased, in the present instance, by the want of a uniform system. Lieut. Macartney had adopted Dr. Gilchrist’s orthography, which is perhaps the best extant for the accurate expression of Asiatic sounds, and which is also by far the most generally current in India.”

*From Mr. Edmonstone’s Speech at the College Disputation, Fife  
William, 27th of July, 1815.*

“ The nice and intricate rules which govern the construction of the Hindoostanee Language; the peculiarities which distinguish that language; the elegance, the variety, and the power of which it is susceptible, were brought to light by the long and

arduous labours of DR. GILCHRIST, who had the merit of exploring, by the mere force of genius and industry, the nature and conformation of that complex and intricate dialect.—The knowledge which, prior to that æra, the Servants of the Company in general attained, of a language so extensive in its use and application, and so intimately connected with every branch of the Administration of this Empire, naturally corresponded with the obscurity which prevailed, until dispelled by the philological labours of the Author of the Hindoostanee Grammar and Dictionary, and by the progressive operations of the College. Having no access to grammatical instruction, nor even to books composed in the Hindoostanee Language,—for of the latter none but a few poetical works were in existence,—the Servants of the Company principally derived their acquaintance with that language from their intercourse with the natives, in the ordinary concerns of private life, and in the transaction of public affairs.

“ It cannot be supposed that, by means such as these, an enlarged and accurate knowledge of the colloquial language of India could possibly be attained ; and, in fact, the number who possessed the power of maintaining a conversation in that language, with any degree of elegance or propriety, or even of expressing in adequate terms the purpose of the mind, as it arises in the progress of colloquial intercourse, of argument, and of negotiation in the transaction of affairs, whether public or private, was extremely limited.

“ The College has been formally recognized by an Act of the Legislature, as well as by the Honourable Court of Directors, who continue to afford to it their indispensable support ; deeming their College at Hertford, so far as it embraces the study of the Eastern Languages, to be calculated only to bestow an elementary preparation for the more efficient and exclusive studies of this Institution.”

*Letter from W. H. Trant, Esq.*

MY DEAR SIR,

Having lately had the pleasure to be present at your Lectures, I have had an opportunity of forming a judgment of the proficiency of your scholars ; and as I had the good fortune to be among those who first benefited by your labours in Bengal, it has afforded me the greatest satisfaction to ascertain that the same advantages which so many of the Company's Servants have derived

from your instruction in the East, have been conferred on several young Gentlemen who have gone, or are about to go from this Country to India.

I can truly say, that I could hardly have supposed that such accuracy of pronounciation, and familiarity with the idiom and characters of the Hindoostanee language could have been acquired in England, without the assistance of Natives of India, as I found were possessed by some of your scholars.

There can be no doubt of the great utility of the acquisition of the Hindoostanee in this Country, to every person proceeding to India, in whatever sphere he may be destined to move there.

I remain, with great regard, my dear Sir,

Your's very faithfully,

39, Portland Place,  
6th July, 1821,

W. H. TRANT.

*Extract from a Petition to the Honourable Court of Directors.*

" Your Petitioner devoted the prime of his life, under the auspices of successive Governments, to the study and dissemination of the Hindoostanee and Persian, in which he published, at great risk and expense, various useful works, embracing a complete system of Hindoostanee Philology, whence almost every Publication in that extensive department of Eastern Languages has confessedly emanated.

" The enormous charges of the Calcutta Press subjected your Memorialist to a ruinous load of debt, and to impaired health from numerous other sufferings for a series of years, from which his animating prospects at the College would soon have afforded adequate relief, had they not been prematurely blasted by a sudden and dangerous illness, in consequence of zealous exertions and intense study in the conscientious discharge of his public duties, which compelled your Petitioner to return to Europe before he had realized competent means of support.

" After your Memorialist's arrival in England, with a shattered constitution, which then precluded all expectation of resuming his professional labours permanently at home or abroad, he applied to your Honourable Court for a pecuniary recompence, as having been the earliest labourer in the long-neglected field of Oriental Literature.

" Your Petitioner, however, received only the Pension of a

retired Surgeon, with which small allowance he has remained contented until unavoidable circumstances have deprived him of all other resources for a comfortable subsistence but the equity and munificence of your Honourable Court, so often evinced in similar cases, that the present appeal to the liberal feelings of his Honourable Masters is made with the most sanguine hopes of success."

*Extracts from Letters addressed to the Honourable Court of Directors, previous to the Establishment of the Hindoostance Lectures in London, for their Medical Servants proceeding to British India.*

"It is common for human institutions to be improved by degrees; and the East India Company has been honourably distinguished among Governments, by the liberality which it has shewn in listening to suggestions of defect, and the vivacity with which it has in general aimed at perfection.

"For a long time the Servants of the Company had no opportunity whatsoever provided for them of learning, previous to their arrival, any of the languages of India, of which the Government, in all its departments, a great proportion of commerce, and all the higher branches of business were to be placed in their hands.

"Even to the present hour, it is only to that class who are denominated your Civil Servants, and the small proportion of Military Officers belonging to the Engineers and Artillery Department, that any means of acquiring a previous knowledge of the languages of India are afforded. With this exception, the whole body of your Servants, the Officers of your Army and Marine, the Gentlemen of your Medical, Clerical, and all the miscellaneous Departments, (composing a number much more than five times greater than that of the Servants for whom, at a considerable expense, you provide the means of instruction in the languages), are sent out to the discharge of their various and important functions, unqualified to exchange a single idea with the people among whom they are to act, and with such imperfect opportunities, with habits and climate hostile, and such inadequate motives to acquire that faculty when they arrive, that very few of them do in reality ever think of acquiring it.

"In the case of your Military Servants, it is well known to your Honourable Court, how important and delicate a trust is confided to those Officers of your Native Troops, often sent on commands with them soon after their joining that corps; and how impossible it is that it can be perfectly discharged without a knowledge of their

Language,—without the means of knowing their complaints, and understanding their character,—without being able to guard against the acts of deceivers,—without being able to discharge one of the most important of all functions in your Native Armies, that of settling the differences and disputes which often arise in the Companies under their command,—of acting, in short, in the character of Judges. Your Military Officers have often confided to them some of the most delicate operations of Government; their transactions, as necessarily happens in all military governments, more especially in those of the East, touch in a thousand ways upon the persons, and property, and business, and feelings of the people, upon all of which they must, even with the best intentions, operate most injuriously, when your Officers are, by ignorance of the language, absolutely excluded from those direct communications of the greatest importance to obtain the requisite knowledge.—In the case of your Medical Servants, I may be allowed to speak with some assurance, because I speak from particular experience. The fact is, that it was the pain, the moral suffering which I underwent at finding myself so little capable, on my arrival, of discharging my duty as a Surgeon to your native subjects and troops, that first prompted me to the resolution of acquiring their language. It is indeed self-evident, that the man who is obliged to apply the medical art, without the means of questioning his patient, and of ascertaining accurately the symptoms and seat of the complaint, must act under the continual fear of doing evil rather than good; a situation to a man of feeling more distressing than it is easy to conceive, and a situation in which it is certain that more than one half of his usefulness must be lost.

“Of all the languages of India, the Hindoostanee, in point of practical utility, is by far the most important. It is the vernacular language of India; it is the language of ordinary intercourse through nearly the whole of your dominions. On the importance of preparing the great body of your servants, who go out to their duties without any knowledge of the Hindoostanee, to communicate with the natives in this pervading dialect, I cannot express in stronger terms to your Honourable Court, what relates to the indispensable use of the Hindoostanee Language, to the public service in, than by transcribing a few remarks from the Collegiate Thesis of Mr. W. B. BAYLEY, one of my first and best pupils, and who is now among the brightest ornaments of the Bengal Civil Service.

“When the conquerors and rulers of a country are unacquainted with the current speech of their subjects, the natural

“ consequences must evidently be, injustice on the one part, and disaffection on the other.

“ Commercial and military concerns, even political correspondence of the highest consequence, are universally connected with, and carried on in the Hindoostanee; the instructions of the learned natives, and all their disputations and arguments on subjects of literature, are also conducted in it. In every case where a native of India wishes to compose, or dictate any thing to be written, he constantly arranges his ideas, and explains his meaning in the Hindoostanee. A correct and general knowledge of this language greatly facilitates the acquisition of many others, and is the only means by which we can effectually prevent injustice and imposition.

“ To the merchant, the traveller, the civil and military officer, the philosopher, and physician; in short, to every one who carries on concerns of any moment in India, the Hindoostanee Language is more generally necessary and advantageous than any other, and on this account it ought to be the most cultivated and esteemed.”——

“ On this ground, therefore, I entreat permission most respectfully to submit to you a proposal for attaining this great advantage: My idea is, that a Lectureship, under the authority of the East India Company, should be established in the metropolis, or its suburbs, for the purpose of teaching Hindoostanee; and that it should be rendered *imperative* upon those of the Company's Servants, whose instruction is not otherwise provided for, to attend these Lectures, and to be reported upon to you by the Professor: and, what would be still better, to undergo an efficient examination of their proficiency.

“ With becoming deference to superior judgment on this subject, may I presume to suggest, that two months' attendance at least, during some one of the three Courses of Lectures, to be delivered between October and April every year, shall be deemed in future an indispensable obligation on each Infantry and Cavalry Cadet, Medical, Clerical or Legal Functionary, and every Officer of the Honourable Company's Marine, or other establishment in British India;—that the Hindoostanee Professor may issue Tickets, at Three Guineas for one Course of Lectures, to all applicants connected with the Honourable Company, as a compensation for his labours in a very useful department of Oriental Literature, for so large a proportion of their servants still unprovided with such a resource.”

SIR,

East India House,  
the 6th November, 1818.

I have laid before the Court of Directors of the East India Company your letters, pointing out the advantages which, you conceive, would arise from the establishment of a Lecture, either in the Metropolis or its suburbs, for the purpose of teaching the Hindoostanee Language; and with that view, submitting several propositions to the consideration of the Court.

In reply, I have to acquaint you, that the Court are of opinion that it is very desirable *that all persons appointed to the Company's Service in India*, particularly those in the Medical Line, should attain a knowledge of Hindoostanee previously to their quitting England.

With a view, therefore, of encouraging you to establish Lectures of the description proposed in your letters, and entertaining the highest opinion of your merits and qualifications for the object in question, the Court have resolved to allow you the sum of two hundred pounds (£200) per annum, for three years; at the expiration of which period, it will appear how far the advantages which you anticipate, are likely to be realized.

The Court have further resolved, that all persons appointed to the Company's Medical Service, shall be required to attend one Course of your Lectures, for admission to which they shall not pay more than three guineas; and that previously to their being granted an order for embarkation, they shall produce a Certificate that they have so attended.

I am, SIR,

Your most obedient, humble Servant,

J. DART, *Secretary.*

Dr. J. B. Gilchrist.

*Extracts from successive Reports, of Lectures, &c.*

“ So favourable an issue of this preliminary trial of the progress, the attention, and decorum on the Students' part, completely evinces the great advantages of useful information, communicated on the gratuitous principle; because learners, thus instructed, pride themselves, not only on the propriety of behaviour always observed in the Class, but on the inclination generally testified afterwards to disseminate truths, in their turn, as liberally as they have received them, at an initiatory system of Oriental education. This mode of procedure stimulates reflection, industry, and benevolent competi-



tion among all the juvenile Scholars of every department who are destined for Hindoostan, which must have the best effects on their temper and conduct ever after.

“ The conviction that social application, when once excited in this manner, will produce such consequences, still disinclines me from receiving fees from my Pupils in general, and from the Assistant Surgeons in particular, to such a degree as to have repeatedly prevented the acceptance of large sums that have been offered by the Parents of some Youths, in consequence of evident proficiency from attending my Lectures, where every thing is done to conciliate, instead of disgusting, the Students on their commencement with a strange and difficult Tongue.

“ Without a fixed system of elementary tuition, little can be done by the Professors of any Art or Science, in all the winter months combined, far less when several of the Medical Gentlemen were compelled to leave me in ten or twelve days, or submit to sacrifices that I did not feel disposed to enforce, at a probationary Establishment, where I am solicitous, rather by solid proofs of utility, than by coercive means, to accomplish the end in my view—that of forming very efficient Hindoostanee Linguists during the period from initiation here, till their arrival in India, several months inclusive, which are commonly dedicated to any thing but rational pursuits.

“ Were the annual accession of zealous aspirants in the languages and literature of the East never to exceed the scanty produce of the present Season from the Institution under the auspices of your Honourable Court in London, I shall venture to predict that in the lapse of three years, there will be an abundance of good Hindoostanee Interpreters for the various Corps in the Honourable Company's Army, none of which, or the King's Regiments in India, should move without an adequate supply of expert Linguists, until every Officer is induced, by interest and duty, to acquire a habit of speaking the common or military language of Hindoostan, with ease and propriety.

“ This consummation, so devoutly to be wished, is within the reach of your Honourable Court; as those Hindoostanee Staff Appointments, partially introduced by GOVERNOR DUNCAN, have been made general by MARQUIS HASTINGS, and are already followed by the most salutary consequences at all the Presidencies, as prominent objects of honest ambition's aim, which being connected with the office of Linguist or Interpreter, can neither be accepted with safety by incompetent candidates, nor conferred with honour

by their injudicious patrons, who might otherwise be induced to look more to private benefit than public good, from indiscriminate promotions, that are sometimes dictated by interest only.

“ The mere public intimation of the Honourable Court’s desire, that all the Cadets might avail themselves of gratuitous access to the Hindoostanee Lectures, would go far to supersede the necessity of any compulsory measures on this occasion ; as the whole of the Cadets, who could possibly devote so short a time in London to the initiatory pursuits proposed, would embrace that opportunity with pleasure, from the certain prospect of such Oriental studies being speedily recompensed after arrival at their respective places of destination in India, if all Adjutants, Commissaries, and such responsible Officers were previously subjected to examinations on their colloquial proficiency in the military language.

“ A knowledge in this Country that certain established offices of emolument and responsibility exist in India, as the rewards of merit alone, will instinctively encourage every Cadet to greater proficiency in a few months, than many of them would achieve otherwise in a year, whence they will become excellent Hindoostanee colloquists before reaching the place of their destination, and with the smallest possible loss or application of labour, time, and expense for that purpose. Similar advantages, from some congenial arrangements, would prove not less animating to the Assistant Surgeons, who do not yet enjoy any official prospects as Linguists, in their department of the Company’s service, in common with Military Officers.

“ I have now furnished your Honourable Court with facts and data for a regular Hindoostanee Establishment in the British Metropolis, without presuming to dictate any specific plan ; for the proper arrangement of which, only the Honourable Court and their official subordinates are fully competent, from their superior judgment in matters of this description, and from a more intimate acquaintance with certain circumstances and regulations affecting the Honourable Company, that must be unknown to me as a private individual.

“ Until leisure can be found for consultation on this subject, and that no time may be lost in the exercise of my voluntary labours, I am now ready to extend the sphere of their utility to the utmost, by Lectures in any Central Room in the City, which the Honourable Company may provide for me ; and I shall gladly leave the business of personal remuneration, and deliberate organization of the Lectureship, to the conveniency and pleasure of your

Honourable Court, when longer experience shall enable you to decide on the merits of positive performances, instead of any confident promises, or sanguine hopes, expressed on my side, as the Hindoostanee Professor, in this stage of the proposition. I have already had the pleasure to superintend the elementary studies in Oriental literature of one hundred and sixty-five scholars, in the short space of twelve months, whence my credit would have been infinitely greater, if numbers of young Cadets, well educated and very intelligent, had not been induced to leave England prematurely, to secure priority of rank in India: thus sacrificing all idea of public good, so far as language is concerned, to their own private promotion and advantage—a circumstance truly worthy of attention by your Honourable Court.

“ It has been observed, that the few Lectures, which some of the Students had an opportunity of attending, could produce nothing in their favour worthy of notice in any official statement; to which allow me, with becoming deference to reply.—I have known one single Discourse electrify several casual auditors into a fixed resolution to commence the Hindoostanee during the voyage to India, under the auspices of Scholars farther advanced; and the consequences have proved highly creditable, on various occasions, to all the individuals thus interested as teachers and learners on board ship, when they happened to be fellow-passengers.

“ I shall not again presume to enumerate some of the evils which must flow from the non-existence of any regularly organized system for the Institution under me by your Honourable Court; while I merely hint my ability and inclination, when so far favoured with the confidence and protection of my Honourable Masters, to unite the study of Persian with the Hindoostanee, should those who attend me, have time enough for the attainment of both languages, lately acknowledged by the highest local authority, the only two most indispensable for the Honourable Company’s Servants upon their arrival in British India; a doctrine replete with very salutary consequences, and one which I have been preaching for many years past.

“ Since the commencement of the present Term in June last, the study of Persian has formed a prominent part of each in the three Courses, limited, however, to those Scholars who had previously made a considerable progress in the Hindoostanee Language and Persi-Arabic character.

“ It gives me infinite pleasure to add, that our efforts have not been in vain; on the contrary, those two indispensable Tongues

have already been acquired to a flattering and consolatory extent, both in a colloquial and classical point of view, by such Pupils as have devoted altogether only six months to these practical pursuits, for the most useful purposes in every quarter of Hindoostan.

“ If the four previous Public Reports, and the result of my literary labours and pursuits here, do not soon produce some visibly beneficial consequences to the best interests of the Honourable Company in their vast and extending territories in Asia, my efforts for the last three years will indeed have been vain and abortive ; but as I have hitherto lived in the hope of better days, I am resolved, on this occasion at least, not to die in despair.

“ The system of social study since my last statement has been carried on with such ardour and advantage, that the Students have been at the expense of hiring a convenient Lecture Room for the prosecution of their own voluntary and meritorious exertions, on those days when they have not to attend my Public Lectures ; and it is a duty which I owe to MR. ROWSELL, MR. FISHER, and MR. DRUMMOND, when I state that, under their auspices, the proficiency of the Pupils in general has been more rapid than ever, especially on the score of accurate pronunciation, the only grand obstacle to the speedy acquisition of the Hindoostanee Language.

“ Three years are fast clapsing since my labours commenced as an Oriental Professor under your auspices in London ; and during the whole period I have enjoyed neither one vacation nor holiday from an ardent desire to do all the good in my power, by incessant toil, to your Servants who have embraced the opportunity of my voluntary instructions, both in Hindoostanee and Persian. The latter Class alone has been recently interrupted by ill health for the space of three weeks only, and was renewed the moment I had strength to prolong my Lectures, from two to three hours, as usual, on the Lecture days.

“ Though I have not been cheered in the prosecution of my duty with a solitary word of approbation, in reply to my official Reports, from your Honourable Court, I shall nevertheless proceed through the approaching and last Term of my probationary labours, with the same zeal, alacrity, and perseverance that have hitherto supported and carried me over more than one arduous attempt to serve my Honourable Masters, without benefitting myself in the same degree with those more fortunate competitors, who have worked neither so long nor so hard as I have done in the public service, and at that very inexhaustible mine of useful knowledge, which I was the first to explore and unfold on rational principles in India.

"The progress and behaviour of the Students continue as usual highly satisfactory, though various instances of limited, irregular, and desultory attendance must always occur, where no immediate or powerful inducement can operate on all the Pupils, so as to secure a contrary conduct, more especially under existing circumstances, deeply affecting both them and my Establishment. Your Honourable Court are not perhaps fully aware that the present regulations relative to the early departure of Cadets from this Country, and their future rank in India, operate more as a species of premium for a total ignorance of the military language there, than as an irresistible stimulus for youths appointed to the Infantry and Cavalry, to carry with them this most essential of local requisites for every Military Servant of the Company. That the practice has for years been very properly reversed in the case of Artillery and Engineer Cadets, is perfectly evident, though they form but a comparatively small number of the Indian Army, and have even less need of the Hindoostanee Tongue, on their first landing, than those two other Corps, for whom no place of instruction whatever exists, besides my own voluntary and gratuitous Courses of Lectures. This mode of colloquial tuition, if judiciously regulated and supported by your Honourable Court, might, previous to their embarkation hence, in the space of two months only, be the means of duly qualifying the great majority of your Cadets as Linguists, and at a very trifling expense, without much additional inconvenience to all those concerned, who can manage to start for India as efficient Linguists from the period of their arrival in that country, where a practical knowledge of Hindoostanee becomes at once indispensable for the public good, or their own private safety and advantage.

"To secure continued application by the whole Infantry and Cavalry Cadets during the outward voyage to all useful acquisitions in military tactics or tongues, nothing more can be required than a fair examination at each of the Presidencies, and a subsequent adjustment of their relative rank, according to the decided proficiency or superiority of every Candidate for future promotion in a well-organized army, on whose courage, fidelity, and abilities the permanent security and happiness of British India must chiefly depend. When nominations of every description to the Honourable Company's Service have become, from various causes, objects of increasing request and ambition to most families in the United Empire, your Honourable Court may reasonably expect, that those who can support the expense of an education adequate and useful for local purposes, will not grudge a small additional sacrifice, to

fit their children for such valuable patronage, by the possession of those accomplishments and talents which alone, from the commencement of his career, can render an Infantry or Cavalry Officer of your Native Regiments respectable in the eyes of those under his command, or trustworthy in the estimation of his own superiors.

“ Five hundred Students have, within the past three years, enjoyed the benefit of my public and gratuitous Lectures; among whom, I firmly believe, there were not more than seven who gained nothing by their attendance, however short; and, moreover, that their total failure proceeded rather from an unconquerable idleness, indisposition, distracting pursuits, or inherent stupidity, than any defect in my scheme of Oriental tuition, which has now stood the test of thirty years’ experience in both hemispheres, and is daily confirmed by the conspicuous success of the young Gentlemen who have ever studied with me, at both of the Honourable Company’s Oriental Institutions in this Country.

“ In the firm belief that time will yet justify all my expectations of proving myself, by my unwearied diligence, worthy of more patronage and attention than I can yet boast of, as an old and faithful Servant of the East India Company,

I have the honour to be, &c.

Since the fifth or last Report has been presented to the Honourable Court of Directors, more than SIX HUNDRED PUPILS, in the space of three years, have been so far qualified by my Lectures, as to pronounce and understand the Hindoostanee well; while not above TWO HUNDRED have, during the same period, left both the other Oriental Seminaries in this Country in all; and among them not one in ten knew a single sentence of Hindoostanee correctly, as colloquists, which they did not learn from Dr. G.



TO

*The Parents, Guardians, and Friends connected  
with the Parental-Academic-Institution.*

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GENTLEMEN,

1. Short as the time is since, by your unanimous suffrage, I was appointed to fill the office of Secretary to the Parental-Academic-Institution, I have been under the painful necessity to resign the situation, owing to circumstances which will be set forth in this Narrative.

2. Before I enter upon the recital of the case, allow me to premise, that the whole of it resolves itself into a question, whether the Dissenting Ministers, who are now employed as Professors, shall be ejected from the Institution, to make room for others of the Church of England. Did we at all suppose, Gentlemen, when the Society was formed, that religion, or rather the mere *carcase* of religion, should have been the cause of so much disunion among the Members of your Committee, as to lead first to the resignation of two of them,\* and afterwards to that of the Secretary himself? Had such an idea been present on our minds on the occasion referred to, I am sure we should have passed some specific rule bearing upon the question, which would be calculated to guard against the present evil.

3. At our first Committee meeting, which was held on Thursday evening the 6th March, it was resolved:

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\* Messrs. Brightman and Hudson, who have, it seems, since found it convenient to resume their place in the Committee.



" 12. *That the Secretary, together with each Member of the Committee, take proper steps for securing the situation of Schoolmaster to the Institution.*"

4. At our next Meeting, which was held on Monday the 10th March, Mr. Sutherland, a Member of your Committee, produced a letter (*vide Appendix No. 1.*) addressed to him by Mr. Smith, who offered himself as a candidate for the situation of Head Master to the Institution; upon which, it was resolved:

" 6. *That Mr. Smith's application for the Head-Mastership of the Institution, be taken into future consideration.*"

5. At this Meeting, another Member of your Committee, Mr. Johnston, mentioned the Revd. Mr. M. Hill as a suitable person for filling some important department in the School; upon which, after due consideration, it was resolved:

" 8. *That, as the Committee have every reason to believe, that the Revd. Mr. M. Hill is disposed to engage in some branch of the Institution, the Secretary be requested to address him (No. 2.) on the subject, with a view to ascertain the particular department which he may find it convenient to fill, specifying the nature of the duties annexed to it, and also the terms on which his services may be had.*"

6. A private communication (No. 3.) addressed to Messrs. Frith and Sandford, was also produced and read on this occasion; but it was regarded as an irregular document, one of the gentlemen to whom it was addressed being unconnected with the Committee.

7. So free and unoccupied was my mind at this time as to the relative question of Churchmen and Dissenters, that I wished to gather the public voice on the subject, rather than bring any private bias of my own to the Institution; for I felt assured, that the Committee would decide upon the point according to the best of their judgment. I must confess, however, that I was determined at all events to contend for our right of retaining the *exclusive* management of the Institution, whatever might be the issue of the religious question.

8. At the same Meeting, therefore, I read a *private letter* (No. 4) which I had just received from Burdwan, in order that the Committee might take the subject therein discussed into their consideration, if they thought proper to do so.

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As yet, there was no prohibition as to the reading of private letters.

9. This letter was, however, literally laughed out of the Meeting as undeserving of notice; so little did the Committee then care about the question, which has since agitated their minds, and disturbed all their proceedings.

10. At the Meeting held on the 17th March, a letter (No. 5.) was read from the Revd. Mr. Hawtayne, addressed to Mr. Brightman, a Member of your Committee, and enclosing a copy of the late communication from the Revd. Mr. Thomason; on which, the following Resolution was passed.

“ 2. *That the Secretary be requested to acknowledge the receipt of Mr. Hawtayne's letter, and solicit him to define more explicitly the nature and extent of the assistance proffered by him, specifying the precise character which he wishes to sustain towards the Institution.*” (No. 6.)

11. With regard to Mr. Smith's application for the Head Mastership of the Institution referred to in the 4th paragraph of this Narrative, it was resolved:

“ 4. *That Mr. R. Smith, whose application was submitted at the last Meeting, be engaged as 1st. Assistant to the Institution upon a salary of 150 Rs. per month, with board and lodging at the expence of the Society.*” (No. 7.)

12. At this Meeting, a question arose with regard to the propriety of my having a voice in the deliberations of the Committee; and I would particularly call your attention to the following Resolution, which was carried by an overwhelming majority.

“ 6. *That the Secretary be entitled to the right of a vote on all subjects, in common with the Members of the Committee.*”

13. On this occasion, two letters (Nos. 8. and 9.) were read from the Revd. Mr. M. Hill, in reply to that addressed to him under date the 11th March. Relative to these, it was resolved:

“ 7. *That the Revd. Mr. M. Hill's propositions lie over for consideration at the next Meeting.*”

14. At the Meeting of the 21th March, Mr. Heatly, a Member of your Committee, moved the following Resolution, which was unanimously agreed to. This motion took its rise from the irregular nature of Mr. Hawtayne's communication addressed to Mr. Brightman, which was the cause of much waste of time at the Meeting.

" 1. That for the future all communications not addressed to the Chairman at the Meeting, or to the Secretary to the Institution, shall be considered as unofficial and irregular, and therefore entitled to no notice whatever."

15. A reply (No. 10.) from the Revd. Mr. Hawtayne was read at this Meeting, which ended in the following Resolution.

" 2. That the letter from the Revd. Mr. Hawtayne be sent in circulation to the Members of the Committee out of Meeting, for their consideration and remarks."

16. A letter (No. 11.) was also read from Mr. F. D. Kellner, which was transmitted to me through Mr. Sutherland, a Member of your Committee, calling our attention to the question as to the expediency or otherwise of employing Dissenters in the School; upon which, after much discussion, the Committee came to the following Resolution.

" 3. That the professed religious principles of the Institution shall be those of the Established Church of England, but without operating to the prejudice of any other Denomination of Christians whatever."

17. The latter precautionary clause was introduced, expressly to obviate any prejudicial tendency either towards the Dissenting Masters who may be employed, or even towards the Dissenting Members of the Committee, or lastly towards the children of Dissenting Parents.

18. It was further resolved, at the suggestion of some Member of the Committee, whose name is not legibly impressed on my memory :

" 4. That, with reference to the existing state of the funds, the salary of Head Master to the Institution shall for the present be fixed at Sa. Rs. 250 per mensem, exclusive of board and lodging; and that it be indispensable for that officer to reside at the school."

19. With reference to two letters from the Revd. Mr. Hill, adverted to in the 13th paragraph of this Narrative, and also to another (No. 12) read on the present occasion, it was resolved:

" 5. That, in reply to the letters lately received from the Revd. Mr. Hill, one of which was read this evening, the substance of the two foregoing Resolutions be communicated to that gentleman, with an intimation that either his own separate services, or those of the

*Revd. Mr. Warden, will be accepted on the terms therein mentioned."*  
(No. 13.)

20. At this Meeting also, Mr. Smith's reply (No. 14.) was read, most cordially and thankfully accepting the situation of 1st Assistant to the Institution, which was offered to him as per letter referred to in the 11th paragraph of this Narrative; upon which, Mr. Sutherland, a Member of your Committee, produced a private communication addressed to him by that individual, attempting to say "that he misconceived the purport of the Secretary's reply to his application for the Head Mastership of the Institution; and that, if it were meant to give him the situation of 1st Assistant, he would decline accepting it;" or in words to this effect.

21. This letter, being addressed to Mr. Sutherland in a private form, was of course considered "unofficial and irregular;" and it was, therefore, returned to the owner as such. But the Committee were certainly shocked at this strange contradiction between two communications from one and the same person, and of the same date.†

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† How to account for this sudden misconception of the purport of my letter on the part of Mr. Smith, I was quite at a loss; more especially as he had already furnished me with three different estimates of expence for supporting a School upon a graduated scale, in each of which the Head Master and his Assistants are marshalled out in all the beauty of fine discipline. Besides there was no shadow of ambiguity on either side in any part of our correspondence on the subject.

Little did I suspect the existence, much less comprehend the depth, of this plot; but, from subsequent "manœuvres" which have come to light, my penetration, assisted by my past experience of the world, now enables me to arrive at the secret of this transaction, and to put the following construction upon it; which, however, I shall not object to retract, if it at all militate against the known laws of probability and reason.

Upon a retrospective view of the whole case, it is my conscientious opinion, that Mr. Kellner's letter referred to in the 16th paragraph of this Narrative, infused a belief on the mind of Mr. Sutherland, who was privy to its contents, that it would at once give a death-blow to the Revd. Mr. Hill's prospects in the Institution; so that the question would still remain for decision, "Whom shall we have for a Head Master?" whilst Mr. Smith's pretended incapacity to understand the communication lately addressed to him, (to which he yet made a most clear and decided reply in the first instance,) opened a ready door for that situation being conferred upon him. In this opinion of the matter, I am fully borne out by a remarkable coincidence of collateral testimony, which is to be seen in all this confused web of circumstances.

22. On the same occasion, it was resolved:

" 8. *That the Lancasterian mode of tuition be adopted in the Parental-Academic-Institution."*

23. At the Meeting of the 3d April, it was resolved, with reference to the letter from the Revd. Mr. Hawtayne adverted to in the 15th paragraph of this Narrative:

" 1. *That a letter (No 15.) be addressed to the Revd. Mr. Hawtayne, tendering to him the office of Chapl'n to the Institution; and that Messrs. Brightman, Hudson, and Scott be deputed to confer with him as to his election as a Member of the Committee."*†

24. Mr. Brightman, a Member of your Committee, was the mover of that part of the foregoing Resolution, which relates to the projected Membership of Mr. Hawtayne.

25. A letter (No. 16.) was read from the Revd. Mr. Hill, \* containing some further propositions, in reply to that addressed to him under date the 25th March. and referred to in the 19th paragraph of this Narrative. Upon this document, the Committee resolved:

" 2. *That the services of Messrs. Hill and Warden, be accepted; the former as Professor to the Institution on a salary of So. Rs. 300 per mensem; and the latter as Classical Tutor on a salary of So. Rs. 200 per month, with board and lodging at the expence of the Institution."* (No. 17.)

26. Thus was this matter disposed of finally, as we had every reason to conclude; but it was nevertheless revived under every frivolous pretence, as will be seen in the sequel.

27. The pretended misconception of Mr. Smith, which has been already noticed in a former part of this Narrative, produced an explanation (No. 18.) (or rather prevarication) on his part, which was circulated for the perusal of the Members of your Committee. Failing, it would seem, in his late scheme as to the Head Mastership, and having wantonly dug a pit for

† How irregular and unconstitutional, as if the general body of Parents, Guardians, and Friends to the Institution could not furnish a fourteenth Member of the Committee, if this accession to it were at all necessary!

\* To hear again from this quarter, was matter of disappointment to a certain Member of the Opposition, who said "Why, I thought he would have declined accepting the new terms proposed to him."

himself even as it regarded the situation of 1st Assistant, which he declined accepting under a hope of obtaining the former; a narrow escape was the utmost that could possibly be expected in these circumstances.

28. By some strange infatuation,§ which is not easily accounted for, your Committee resolved:

" 4. That the explanation contained in Mr. Smith's letter on the subject to which it refers, be considered satisfactory; and that his services be accordingly engaged from the 16th instant." (No. 19.)

29. On the morning of the 4th April, I received a letter from Mr. Hudson, resigning his office as a Member of your Committee, and protesting against the adoption of the Lancasterian plan of instruction, and also against the employment of Dissenters in the service of the Institution. At my pressing solicitation, however, he was persuaded to withdraw the letter in question, as it appeared, only for a short season.

30. At the Meeting of the 10th April, it was found that the deputation appointed to confer with the Revd. Mr. Hawtayne as to his election as a Member of the Committee, had been remiss in performing the task which was assigned to them; for neither Mr. Brightman, Mr. Hudson, nor Mr. Scott, had waited on Mr. Hawtayne for that purpose.

31. Mr. Scott, a Member of your Committee, being absent on this occasion; it was proposed that Mr. Frith, another Member, should supply his place in the deputation to Mr. Hawtayne.

32. Business, however, was to be done; and our arrangements for the Institution were not to be suspended, on account of the neglected work of a deputation. The following Resolutions were accordingly passed.

" 1. That the Prospectus relative to the Institution having met the approbation of the Committee, 1000 copies of it be forthwith printed; 500 on English, and 500 on China paper."

" 2. That the Prospectus be further published in the Newspapers for general information."

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§ I say, infatuation; because the Minutes of the Members upon the face of Mr. Smith's explanation, seemed to indicate an opinion diametrically opposite to that expressed at the Meeting. Possibly there was still a secret hope in some quarter of retaining Mr. Smith, at the expense of the Revd. Messrs. Hill and Warden.

" 9. That the Secretary be requested, in communication with Mr. Heatly, to appropriate suitable apartments in the School to the Revd. Messrs. Hill and Warden, and Mr. Smith."

" 10. That the salaries of the Revd. Messrs. Hill and Warden, do commence from the 1st proximo."

33. With reference to the authorised publication of the Prospectus, I was requested to ascertain Mr. Hawtayne's wishes from the deputation appointed to confer with him about the Chaplainship to the Institution; and permission was given me, in the event of his accepting that office, to insert his name accordingly; or, if otherwise, to leave a blank space opposite to the post assigned to the Chaplain among the Officers of the Institution.

34. Whilst naturally expecting on the following day to be favored from the deputation with either a "Yes," or a "No," to the abstract question relative to the acceptance of the Chaplainship, I was both surprized and disappointed in receiving a Paper (No. 20.) written by Mr. Sandys || a Member of your Committee, to which I beg to solicit your special attention.

35. At the Meeting of the 17th April, a Report (No. 21.) from the deputation to the Revd. Mr. Hawtayne was read, together with a Protest (No. 22.) signed by Messrs. Brightman, Hudson, and Scott. On this occasion, Mr. Hudson rose, and insisted with much warmth and vehemence on the adoption of his views of the case; which amounted to this, that the Lancasterian plan of instruction *already sanctioned* should be rejected, and that the Professors *already engaged* should be dismissed from the service of the Institution, for no other reason than that they were Dissenters from the Church of England.

36. This was certainly, as far as I can judge, the first introduction of a wrong spirit into our Meetings; and the same spirit has, I fear, continued to manifest itself in one Member

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|| If this be not a "manœuvre," I know not what is. And yet you will perceive that this Member has the good sense to charge me with having "manœuvred" in a plain case where simple matter of duty was performed. Here he would evidently appear to make his own conduct the criterion whereby to judge of that of his neighbour. It is precisely the same principle which leads a gang of highwaymen to think, that, because themselves are dishonest, there can be no such thing as honesty in the whole compass of human nature.

and another of your Committee ever since. So great is the evil of contagion.

37. Nor was this all. Disappointed in his attempts to overturn past arrangements, Mr. Hudson abruptly left the Meeting before it broke up, and in the course of an hour sent in his resignation, as per letter in the Appendix. (No. 23.)

38. At the Meeting above referred to, the following Resolutions were passed.

“ 1. *That the Prospectus be published without any further delay, with the name of the Chaplain left blank upon it.*”

“ 2. *That the Protest of Messrs. Brightman, Hudson, and Scott be recorded on the face of our Proceedings.*”

39. The letter from Mr. Hudson above mentioned, was sent in circulation to the Members of your Committee on the following day; when Mr. Brightman also joined him in the work of resignation, as will appear from a reference to his Minute written on the face of that document.

40. The letter in question was circulated by me with much expedition, in order that the party resigning might be put in possession of an early answer, so as to be relieved from all uncertainty on the subject; and also that the publication of the Prospectus might no longer be delayed.

41. The sentiments of all the Members of your Committee were ascertained in sufficient time to admit of a reply to Mr. Brightman and Mr. Hudson being dispatched on the morning of the 19th; but Mr. Sandys interrupted me in the regular discharge of my duty, by privately requesting that I would “ suppress ” the reply till he heard from the parties, to whom he had written on the subject.

42. The irregular “ suppression ” of the reply, after all the Members of your Committee had approved of it, naturally left Mr. Brightman and Mr. Hudson in the dark as to the grounds on which their names were inserted in the Prospectus, which was published in the Journal of the morning referred to, notwithstanding their declared wishes to the contrary; and the

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“ Is not this a “ manoeuvre ” again ? And is not this a work of “ suppression ? ” Mr. Sandys evidently wished to secure the retention of those on the Committee, who held in some respects the same views with himself; for he was not so scrupulous about the resignation of your Secretary, to which, indeed, he was mainly instrumental.



consequence was, that I received a letter (Nos. 24 & 25.) from each of those individuals, calling on me for an explanation of the matter.

43. This was purely the effect of that "manœuvre," and of that "suppression" of your Committee's reply, which originated in Mr. Sandys; for, had this reply been immediately sent to the parties concerned, as it ought to have been done, no call whatever for explanation would have been received. To meet this call, however, I at once put forth the suppressed letters (Nos. 26. & 27.) for their satisfaction.

44. Here the matter seemed to rest; but a most insidious attempt of a different kind was now made by Mr. Sandys, a Member of your Committee, to accomplish the end aimed at by the resignation of the two Members above mentioned. What I refer to, is a "Notice to Correspondents," (No. 28.) which appeared in the Journal of the 1st April, and which was couched in such explicit terms with reference to the Professors of the Institution, as to assume the character of a positive edict for their expulsion:

45. This Notice, or rather Proclamation, went the length of announcing to all the world, both far and near, that there was a disension in the Committee relative to the employment of "the two pious and worthy individuals" alluded to; and of insinuating a modest hope, that they would quit the work for which they had been engaged.\*

46. So wanton an injury to the feelings of those who had given no offence in any respect, naturally excited the disgust of all who felt an interest in the welfare of the Institution; and fears were entertained lest it would operate injuriously on the minds of the parties more immediately concerned. That such was not the case, is to be ascribed not to the want of aim in the language of the Journalist, but to the better sense of Messrs. Hill and Warden, who rose above these discreditable attempts to molest them.

47. Nothing of importance transpired at the Meeting of the 24th April, which was the last that was held previously to the opening of the Seminary; and the Meeting of the 1st May, was equally barren as to any thing connected with the purport of this Narrative.

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\* Is not this a "manœuvre" of the worst kind?

48. On the portentous morning of the 8th May, however, I was shocked to receive a Paper (No. 29.) signed by all the Members of your Committee, requiring me "to explain in writing why a letter (No. 30) addressed to me by the Honorable Mr. ——— under date the 22d April last, had been suppressed† by me the Secretary."

49. Anxious to afford a speedy explanation on the subject to which the Réquisition referred, I lost no time in replying to it, and returned the Paper to Mr. Sandys in the course of an hour by the same person who brought it to me. But mark the disingenuousness of his conduct towards me on this occasion! My Explanation was not circulated among the Members of your Committee, for their information. On the contrary, it was "suppressed" by Mr. Sandys, who appears to have brought it with him to the Meeting which was held on the same evening. Nor was it then produced till I made an express call for it. Why so much mischievous assiduity was employed, on the one hand, in passing round the Requisition from one Member of your Committee to another; and why so little desire was evinced, on the other hand, of circulating my

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† "Suppressed!" How vulgarly indecorous! How revolting to the feelings of an upright mind! But the whole merit of this production belongs exclusively to Mr. Sandys; for not only was it manufactured under his own pen, but he too clandestinely circulated it among the Members of your Committee, who were persuaded to sign the document either by personal entreaty, or by a written communication of a private nature. Surely this is something worse than a mere "manœuvre." It is a black plot teeming with mischief. When Satan is represented in Scripture as sowing tares among the wheat, it is said, "An enemy hath done this." To the same conclusion was I brought, when I received the Requisition above mentioned, at all events, I was sure that there was nothing of friendship in the case.

It was quite irregular in this self elected President of your Committee thus to pen a document, and circulate it among his subordinates, as he would seem to consider them. The rules of official etiquette required that he should simply state his information regarding Mr. ——— in his letter at the Meeting; and it would then rest with the Committee to act as they judged most proper. But here is an individual arrogating to himself the office of Dictator, and prescribing a mode of proceeding, from the responsibility of which the rest of the Committee are clearly absolved. There are two ways of attracting notice, and acquiring celebrity; one is, by a series of benevolent deeds; and the other is, by a series of mischievous ones. Which of these methods was resorted to on the present occasion, it is for the reader to judge.

Explanation among them before the Meeting, or even of producing it on that occasion, I cannot conjecture; unless previous "manœuvres" were necessary to bias the minds of those who, after reading my Explanation, were to pass a verdict on the whole case.

50. I know not by what logical deduction the letter in question can be said to have been "suppressed," when the subject of it was mentioned by me to some Members of your Committee,\* and the letter itself shewn to three others,† the latter of whom concurred with me in opinion that it was a *private* communication. If by "suppression," however, it be meant that the letter was suppressed from your Committee at their Meeting, I grant that it was, and very properly so too; for they had no business with *private* communications, according to a resumptory rule passed by them on a former occasion. Nor was I required indiscriminately to produce all letters of every description at the Meeting, in order that a *private*, or an *official* character might be stamped on them by a formal act of your Committee. On the contrary, these points were left to my own discretion; for the exercise of which, however, I afterwards became rigorously accountable. §

51. The inner address of Mr ———'s letter, it is true, was "J. W. Ricketts Esq. Sec. to the P. A. Institution;" but the outer one on the envelope was simply "J. W. Ricketts Esq." The former, therefore, was regarded by me as a mere matter of compliment, rather than any thing else; for the very frame and style of the letter, viewed in connection with all the circumstances of the case, spontaneously led to an impression on my mind, that the communication was no other than a *private* one.

52. But, admitting for the sake of argument, that this letter was really an *official* document, of what material consequence was it? It was written on the 22d April, at a time when the Prospectus comprizing all the final arrangements relative to the Institution had been published in the Newspapers for general information, and when 1000 copies of it had also been

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\* Messrs. Blaney, Frith, R. Kerr, and Sutherland.

† Messrs. Heatly, Johnston, and C. Kerr.

§ This looks like laying a snare for your Secretary.

printed off for general circulation. Besides it contained nothing more than a few gratuitous observations coming from one, who was neither "a Parent, Guardian, nor Friend connected with the Institution;" and surely these observations were not so potent in themselves, as to accomplish at one blow the supercession of every past arrangement!\*

53. To preserve a kind of chronological order in this Narrative, it will be necessary for me to notice some intermediate business which took place at the Meeting of the 8th May.

54. A letter (No. 31.) was read from Mr. Smith, Master to the Institution preferring a most frivolous complaint against the Revd. Mr. Hill, his immediate superior in office; upon which, it was resolved:

"9. *That the Secretary be requested to call upon Mr. Smith, the Master of the Institution, to state in writing the name of the boy, on whose slate the heads of the lecture referred to in his letter were found, and also to ascertain whether the boy wrote the same himself, or whether it was dictated to him by the Revd. Mr. Hill.*" (N. 32.)

55. On the other question, in which I was more immediately concerned, the following Resolution was passed, after some oral explanation on my part which succeeded the reading of the papers in this case:

"10. *That the subject arising from the communication addressed to the Secretary by Mr ————, come before the Committee at their next Meeting.*"

56. Thus the matter remained in suspense; but, to improve the leisure of a whole week, I thought proper, in justice to myself, to obtain the sentiments of the different Members of your Committee *in writing*, with regard to a case in which I was requested to explain "*in writing*." For this purpose, I sent the Paper in circulation among them; but my conduct in this respect, as you will observe, has been most gross.

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\* If I were really influenced by unworthy motives, as would appear to be most illiberally ascribed to me by some Members of your Committee, how came it to pass that I voluntarily produced and read a *private* letter from Burdwan, which treated wholly of the subject relative to Dissenters? This was done, too, at so early a period as the 10th March, when no arrangement whatever had been made for the School.

ly construed into a "manœuvre" by Mr. Sandys, who must have thought that I was altogether such a one as himself, "knighted in "manœuvres" in the transaction of business.

57. You may easily conceive my opinion respecting an individual, who has the barefacedness not only to charge me at once with having "suppressed" a letter addressed to me by Mr ———, but in a subsequent stage of the proceeding to characterize the simple circulation of my Explanation among the Members of your Committee as a "manœuvre." With such a one, whose breast appears to teem with nothing but suspicion towards others, I must confess my reluctance to be associated in any work whatever.

58. But what are we to think of such strange conduct throughout on the part of Mr. Sandys? The result shews, that he must have originally set out in the inquisitorial scrutiny connected with Mr. ———'s letter with no other aim than to bring about my crimination at all events. Fearing, therefore, lest the fair circulation of my Explanation should defeat his purpose, he exclaims "Manœuvre, manœuvre!"

59. At the Meeting of the 15th May, a letter (No. 33.) was read from Mr. Smith, in reply to that addressed to him under date the 9th, and referred to in the 54th paragraph of this Narrative; upon which, I rose and required proof as to any specific Rule which had been infringed by the harmless, or rather, in my opinion, meritorious conduct of the Revd. Mr. Hill, which was thus swelled out into all the importance and turpitude of a high crime and misdemeanour; it being an established position, that, where there is no law prohibiting any particular action, there can be no transgression.

60. After some debate on both sides, it was moved by Mr. R Kerr, and seconded by Mr. Heatly, and finally resolved by a majority:

"3. That all points connected with religion be excluded from the discussions of the Committee, the subject having been the cause of much disunion among its Members; it being understood that religious instruction will be afforded to the children in the same manner as in the other seminaries of Calcutta.\*

61. The papers connected with my own case having been read, it was moved by Mr. Frith, and seconded by Mr. Scott:

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\* All I would hope is, that this most salutary Rule may be observed by the present Committee and their successors to the end of time.

" 4. That the censure\* of the Committee be passed on the Secretary for suppressing a letter from the Honorable Mr.——— addressed to him as Secretary to the Parental Academic Institution."

62. At the suggestion of Mr. Heatly, the elegant expression "suppressing" coined by Mr. Sandys, was expunged from the foregoing Resolution; and the words "not laying before the Committee" were substituted in its place.

63. Not content with this, Mr. Scott moved in breathless haste:

" 5. That the Resolution giving Mr. J. W. Ricketts a vote† and a voice in the Committee be rescinded, and that he be confined to the duties of Secretary only."

64. The mind that first projected the Parental Academic Institution, and afterwards with much care and anxiety brought about its formation, could no longer brook the shameless indignities heaped upon it by the unrelenting efforts of base ingratitude; and I must confess that I at once extricated myself from a situation, which was thus rendered odious to my feelings in all respects; for every sense of honorable principle required, that I should set my face against the machinations of a plot, which was evidently formed against me.

65. Mr. Sandys, the obvious ringleader in the whole drama, at last comes forward with the following motion, which he kept in reserve for the seasonable moment,

" The Secretary having voluntarily † resigned,

" Resolved,

" 6. That Mr. Joseph Harwood be appointed Secretary to the Parental Academic Institution. §

\* As I am not conscious of having merited any thing like a censure, I must reject it with disdain. With some Members of your Committee, censure would appear to be a mere sound, void of meaning; for the Sub-Treasurer, also affording his gratuitous services to the Institution, was to have been formally censured on a late occasion for some little delay in transmitting his accounts.

† A most clever "manœuvre" for reducing the votes on the side of the majority!

‡ Compulsorily would have been nearer the truth.

§ Is not this another "manœuvre"? Mr. Sandys, as I have been credibly informed, held private consultations with Mr. Harwood during the week, preparatory to the event.

66. To complete the work so much desired by a combination, it was further resolved :

" 7. That the Chairman take charge of the documents and papers belonging to the Institution, and send them to Mr. Harwood with a letter requesting his acceptance of the situation of Secretary to this Institution."

67. From the proceedings above detailed, however, I must in justice exempt a worthy portion of your Committee, who have viewed with equal pain and disgust all that has transpired of a discreditable nature. To distinguish them by name, is not necessary; but I leave them to enjoy the upright consciousness of having had no share whatever in a transaction, which is calculated to fix a lasting stigma on any Committee in the world.

68. Now, Gentlemen, you are put in possession of those circumstances of aggravated provocation, under which I resigned the office of Secretary to the Parental Academic Institution; but, before I close this Address, it may be useful to mention the ostensible cause which rendered me obnoxious to those who have acted so hostile a part towards me,—namely, my uniform opposition to their scheme of new modelling the School, at the expence of the Professors now employed in the service of the Institution. My conduct in this respect, however, admits of the most easy vindication.

69. At the time when the enquiry was, " Whom shall we have for a Schoolmaster?" it was not in the power of the champions of the Church among your Committee to afford any information. With the exception of Mr. Sutherland, who mentioned Mr. Smith, they denied all knowledge of any suitable person for this purpose. When Mr. Johnston, therefore, named the Revd. Mr. Hill at the Meeting of the 10th March, each one felt himself as if relieved from much perplexity; for there was but one opinion as to the expediency of procuring a qualified instrument for our work. Nor was there a dissenting voice as to the propriety of addressing that gentleman on the subject.

70. For the original introduction either of the Revd. Mr. Hill, or of his coadjutor the Revd. Mr. Warden, I disclaim all credit whatever. With neither of these gentlemen was I per-

sparsely acquainted, till I became so on business connected with the Institution; so that my subsequent contest for retaining them, arose not from any private bias in their favor, but from the pure exercise of principle.

71. The employment of the Professors to the Institution, is clearly the effect of an *unsolicited invitation* from the Committee to the Revd. Mr. Hill in the first instance, and not of any *ungenerous intrusion* on his part. To think, then, for a moment of displacing either him, or his coadjutor above named, for no other reason than that they are Dissenters from the Church of England, (and this they were when the letter of invitation was first addressed to Mr. Hill.) argues a sad inconsistency of character, to say the least of it, which ought to be held in detestation by every honorable member of society.

72. Nothing short of this, however, appears to be the present aim of a portion of your Committee, who, swayed by the artful and interested advice of some secret counsellors behind the curtain, are not over-scrupulous about consistency of conduct. How to compass their end, is the question; and Mr. Smith would now seem to be a busy instrument in fabricating frivolous complaints against his immediate superiors in office, relative to matters which have no real demerit in them.

73. Of this fact, another proof may be gathered by reference to a second letter (No. 34) from the same individual, which was received by me on the day of my resignation, but which, owing to the intervention of other business, was not read at the Meeting of the 15th instant.

74. How many other "manœuvres" have taken place since my resignation, and how many more frivolous complaints have been made against the Professors on the part of Mr. Smith, time perhaps will develop.

I am, Gentlemen,

Your obedient

and faithful Servant,

JOHN W. RICKETTS.

Calcutta, }  
28th May, 1821. }

P. S. Since writing the above, some facts have come to



my knowledge, which are of so gross and unwarrantable a nature as wholly to set belief at defiance, were it not for the full blaze of day-light in which they happened. The long chain of "manœuvres" adverted to in the foregoing Narrative, has at length been wound up by the summary ejection of the Professors from the Institution, in violation of all rule and principle whatever.

After my resignation of the office of Secretary on Thursday the 15th May, a special Meeting was held on the following Saturday; into which, after an absence of a whole month, Messrs. Brightman and Hudson thrust themselves, without any previous explanation, or even without a formal withdrawal of their late resignation. This intrusion was so abrupt, as naturally to occasion much surprize in the minds of those who had not the most distant expectation of seeing them. But mark the politeness of their conduct on this occasion! Before they took their seats, they presented to the Committee an only condition, on which they would resume their office as Members; which was, that the Professors should quit the Institution, according to the tenor of their late Protest. To this most unreasonable condition, the Committee could not of course give their assent; but it seems that these two resigned Members nevertheless rejoined their late colleagues, from whom they had separated themselves, and have attended the two Meetings which have been held since the time referred to.

On the one hand, the Revd. Messrs. Hill and Warden were continually harassed and goaded by the unceasing "manœuvres" of those who aimed at nothing short of their removal from the Institution; while, on the other hand, Mr. Smith continued, with credit to himself and advantage to his employers, to fill the prolific office of "Complainant to the Institution." Matters were at length brought to such a crisis as to induce the Professors, for the satisfaction of all parties, at once to address a letter (No. 35) to the Committee of Management, representing them the unpleasant circumstances in which they were situated, and requesting to know their undisguised wishes on the subject for their future guidance. This letter was sent in to Mr. Harwood, the Secretary for the time being, on Wednesday the 28th May, whose duty it was to circulate it

among the Members. But mark the conduct of some "favored" Member, or Members, to whom the letter was first sent, and who were eager to grasp this opportunity of accomplishing their long-disappointed wishes, whatever might be the sacrifice of principle involved in the case!

Requiring time, it would seem, to mature their schemes, whether for the purchase of Mr. Draper's school, or for the appointment of Mr. Hawtayne to the Chaplainship, (as subsequent occurrences warrant us to believe,) they requested their Secretary to circulate a Paper, the object of which was to abolish the regular Meeting of the succeeding day, on the plea of "threatening weather." No Meeting consequently took place on Thursday the 29th; but it was for Saturday to bring to light the real cause, which led to the artful abolition of the regular Meeting. On this day, some Members of your Committee, who were hitherto totally in the dark, received the letter from the Revd. Messrs. Hill and Warden above mentioned, which came to them decorated with Minutes written by the Members of the Opposition, strongly recommending that the Professors might be requested to withdraw from the Institution. So discreditable a suggestion, however, did not pass with Messrs. Dacosta, Heatly, Johnston, C. Kerr, and R. Kerr, who wholly dissented from their colleagues in this matter; and, being five in number,\* they made a requisition for convening a General Meeting to decide upon a case wherein both the credit and honor of the Institution were so essentially at stake.

At the Meeting of Thursday last, the 5th instant, this question came before the Committee, when the Members of the Opposition insisted upon a compliance with their suggestion relative to the Professors. The other five Members above named, referred them to their requisition for a General Meeting. To this, however, they refused to listen, and positively disavowed all recognition of those from whom they derived their very office as Members of the Committee. Many expressions dropt from them, which indicated a disposition on

\* By the 10th clause of the Resolutions passed by the Society on the 1st March last, any five Members of the Committee are competent to convene a General Meeting.

their part to act upon their own responsibility, without reference either to their colleagues who dissented from their views, or even to the Society of Parents, Guardians, and Friends formed on the 1st March last, who are in fact the real Proprietors of the Institution.

This indication ripened into full action on the succeeding morning, when the Members of the Opposition, attended by their Secretary, assembled at the School, for the purpose of "new-modeling" the Institution; a *model*, indeed, for which every proper feeling of humanity might go in sackcloth and ashes. By some previous "manœuvres," unknown to any but the parties themselves, Mr. Draper's entire school was transferred to the Members of the Opposition, who received all the children headed by their Teachers. What followed, may be gathered from a Paper, (No. 55) which I have just received from one who was an eye-witness to the whole transaction.

Thus was the Parental-Academic-Institution "modelled," in defiance of all that is consistent or honorable; and, lest the model should not be complete in all its parts, the following Notice appeared in the Calcutta Journal and India Gazette Daily Advertiser on the succeeding morning.

#### NOTICE.

"The Revd. J. Hawtayne, M. A. Minister of St. James's, Calcutta, has accepted the office of Chaplain to the Parental-Academic-Institution, and will superintend the religious instruction of the Pupils, and also afford such other assistance as circumstances admit, until a competent Master can be obtained from England."

No. 11 Park Street,  
Chouringhee. }

"By order of the Managers,  
(Signed) J. HARWOOD,  
Sec. P. A. I."

The arrangement thus ushered into public notice, was not brought before the Committee for their consideration at the Meeting of the preceding Thursday; but, like the sudden transfer of Mr. Draper's school, it must be placed to the account of those numberless "manœuvres," which the inventive powers of man, uninfluenced by rule or principle, can devise.

For a better idea of the proceedings here glanced at, I

must beg to refer you to the copy of a Protest (No. 37.) signed by five worthy Members of your Committee.

Now, Gentlemen, it is for you to determine whether you will submit to the violent usurpation of a public Institution, of which you are the real Proprietors. To your own sense of Honor and duty, therefore, I leave the decision of this question.

JOHN W. RICKETTS.

Calcutta, }  
2nd June 1823. }

*Not published, nor sold; but printed for the information of those immediately concerned.*

## APPENDIX.

(No. 1.)

*Mr. Smith to Mr. Sutherland.*

I must beg your interest with Mr. Ricketts and the Members of the Committee in regard to my application for the Situation of Classical Master to the P. A. I.

You are well aware that I drew my first breath in this Country, and that I am enthusiastic in my love for it, and that a sixteen years' residence in England has by no means weakened the sense of the duty which I feel I owe to it.

I was nine years under the Tuition of the Revd. G. Crabbe, B. A. Author of "British Synonimes," and the "Technical Dictionary" and Fellow of Magdalen Hall Oxford. He is one of the best Classical Scholars of the present day; and I trust that it will not be considered as vanity in me to say, that not a small portion of his varied learning has been imparted to me. Of my moral character, I do not doubt that Mr. Barnfield, and yourself, and all who know me, will bear the highest testimony. As to my abilities, I am willing to put them in competition with any rival that offers himself. My zeal for the interests of the Institution shall not be expressed in more words,—should I be elected to the Head Mastership of the Institution, the obvious improvement which I pledge myself to effect, in the course of one year, in the general learning of the Pupils, will be the best proof of my sincerity.

I remain &c.

(Signed) ROBERT SMITH.

8th March, 1823.

P. S. The following are my qualifications.

A thorough knowledge of the Greek, Latin and French Languages, History, Use of the Globes, Grammar and Parsing, Elocution, Composition, Geography, Writing, Arithmetic, Book-keeping by single, or double-entry, Geometry, the Rudiments of Algebra, and Persian writing and reading as applied to Hindoostanee.

(Signed) R. S.

(No. 2.)

*To the Revd. Mr. Micaiah Hill.*

SIR,

The Committee of Management for the Parental Academic Institution being extremely anxious to secure proper instruments for conducting the details of that Institution, and conceiving from your general character and labours that you possess all the qualifications requisite to the undertaking, I am directed to address you with the view of ascertaining your sentiments on the subject, in order that early measures may be taken to carry their plans into effect.

2. In the event of your mind disposing you to engage in the work herein proposed, the Committee request that you will be so good as to name the particular department which you wish to fill, specifying the nature of the duties annexed to it, and also the terms upon which they may avail themselves of your services.

I am &amp;c.

(Signed) JOHN W. RICKETTS,  
Sec. P. A. I.Calcutta, }  
11th March, 1823. }

(No. 3.)

*To Messrs. Sandford and Frith.*

GENTLEMEN,

You could not have mentioned a subject about which my mind has been more frequently and more anxiously occupied for several years past than when you spoke of your plans for the establishment of a school, where the youth of Calcutta might obtain a sound and competent education. It is a subject, about which I have written to England, and also one which has frequently come before us at our Clerical parties during the life-time of the late Bishop. It has been the common feeling amongst the clergy, that such an establishment was greatly wanted; and it was very near the Bishop's heart to see such an one fairly in progress. Next after the institution of

tion of his own College for Missionaries, I know of nothing about which he felt so warm an interest.

His decided feeling was, that Calcutta needed a Grammar School similar to those excellent Institutions which have for so long a period been the ornament of England, from whence the most eminent Scholars have been sent forth to the Universities, and by means of which the staple learning of the land has been kept up. It appeared desirable that such an Institution should be superintended by a Head Master, and an Under-Master, both Clergymen of learning and abilities, to be selected with great care from the Colleges at home; and if I am not mistaken in my recollection, the Bishop promised at one time that he would draw out a little plan, and send it with a strong recommendation to the Archbishop of Canterbury, or Bishop of London, for adoption. In this case, the School would have been endowed and chartered by the authorities at home, and a noble Institution would have been formed for the instruction of young people, such as would unite all the advantages proposed by your new plan.

In every view I can take of the subject, I think such a School as this, to be called the "Calcutta Grammar School," would supply what we all feel to be the grand desideratum. The Masters should have a handsome salary, otherwise you will not ensure men of competent qualifications; and the terms of admission should be low, in order that persons of very moderate circumstances may avail themselves of the advantage. The education should be sound and liberal, such as shall open the mind, and form the man for any sphere in which he may be placed. A School of this kind being *national in its character, and admitting of no classification of party or parentage, but open to all*, would, I have no doubt, be generally supported, and would have the concurrent sanction of Government and of the Community. The *temporalities* of the School would be managed by a Committee of Gentlemen residents of Calcutta. The examinations might be regularly superintended by the Clergy of Calcutta. The Bishop would be naturally the Visitor, and thus a solid and permanent establishment in connection with the united established Church of England and Ireland,

Ireland would extend to the youth of India all the advantages of a sound education.

In process of time Bishop's College would send forth its Missionary Clergymen and School Masters, amongst whom it would not be difficult to select persons fully competent to occupy the situations of Master and under-Master to the Grammar School, and thus this Country would supply its own teachers and its own education.

If the general idea of the School be approved, I should think it unnecessary to wait the operations of sending home for its sanction. It would be sufficient that it was countenanced by the authorities here, to whom I would recommend the plan to be submitted through the *Reverend Messrs. Corrie and Parson*, the *Presidency Chaplain* and acting together as *Bishop*. The signature of a body of the residents of Calcutta would be sufficient to give the first movement, and I have no doubt that those Gentlemen will with much pleasure strengthen by their own recommendation any application from yourselves for such a School Establishment. I would advise that the application to Government should comprehend pecuniary aid, as well as the approbation of the local authorities; for you will want money, and it is well to begin with the Government contributions at the head. Confirmed and aided by Government, the institution would be proposed to the Community at large, from whose united contributions throughout the Presidency, I anticipate an ample supply of money for the commencement of operations.

I can only add here (for until the first outline of the plan be adopted, it is unnecessary to enter into particulars) that, should such a School be determined on, Masters should be sent for as soon as possible after the preliminary arrangements have been adjusted; for which, however, time must be allowed, as nothing is more to be deprecated than haste in planning a movement of this grave and important nature; and all this previous matter for deliberation being arranged, it will afford me real pleasure to assist as far as I may be able in such operations as may be conducted before the arrival of the Masters from England. Mr. Crawford, my friend and coadjutor, who  
has



has the same views of the subject as have been given, unites cordially with me in a similar tender of his services.

I am the pleasure to  
subscribe myself, Gentlemen,  
Yours most sincerely,  
(Signed) T. THOMASON.

9th March, 1823.

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No. 4.

*Extract from a private letter from Burdwan, dated  
9th March 1823.*

"I have been highly gratified to hear of the consideration and caution the Committee have observed regarding the choice of a Head Master, which is undoubtedly a step of the utmost consequence, as it seriously concerns both the moral and religious principles of the children, and the interests of the School. I am aware that it is your wish to place a Clergyman, if possible, at the head of it; and I believe it is a measure suggested by a prudent mind influenced by reflection and judgment to do good in the most salutary manner. But knowing that no Clergyman in Calcutta is likely to engage in such a situation, I am led to suppose that you must have in view some Dissenting Minister or other. If this be the case, and I too much fear it is, give me leave, I beseech you, to represent to you fully the evil tendency and dangerous consequences of this plan. I do not attempt to dictate to you; but on a subject of so great moment, think it my duty, whether I be, or be not employed in the School,\* to convey my sentiments to you concerning it; and this is the principal reason that has induced me to address you on this occasion. In the first place, it would be extremely prejudicial to the welfare of the School to have a Dissenter for the Head Master, because the children would necessarily imbibe the principles and tenets of dissent, which would lay the foundation for much noisy controversy hereafter, when they come to think for themselves, and would reflect but little honour on the Institution. Secondly, because it would be offensive to Government, who would naturally be led to suppose, that it is our intention to strengthen the hands of the Dissenters, in having our youth educated in their opinions, for the purpose

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\* The writer had some expectation of employment in the school.

purpose of forming a party. They would, therefore, look with jealousy upon us, and instead of having any encouragement from them, which I think ought, in the present incipient state of the Institution, to be our great aim to secure, would consider it an absolute duty to thwart our designs, and oppose our good resolutions. It would be in vain to say that a Dissenter's being Head Master would not interfere with the religious sentiments of the children; for it can be proved to a demonstration that this is utterly impossible. Besides the very name of it is sufficient, to array Government against us. If we do not require assistance from them, we ought certainly to cultivate their good opinion, which is one way at least of removing that inveterate prejudice, which has without just cause been conceived against us. If none but a Clergyman can answer the purpose of the Committee, why not wait a little till one from our own body becomes competent to take upon himself the clerical duties? In fact, we have some few individuals, now either in England or Ireland, who could easily take orders and come out. In the mean time, we can manage quite well by placing some respectable aged man, respect of course being had to his *religious* character, as the Head Master. Thirdly, I think that we ought at this time to reflect upon the very important nature of the step we are about to take; viz. the education of our offspring, which has never before been attempted by us on such an admirable plan, and which is capable of extending its benefits so far and wide. How great and poignant must be our grief and disappointment, if through any inadvertency or imprudence we suffer it to fall away! Fourthly, I take it to be of the utmost importance, nay, a matter of absolute necessity, to be fixed in our principles of religion, to adhere strictly to the Church of England, in which we have all been brought up; and it is believed almost by all to be the purest of all churches in existence. Why, then, should we withdraw ourselves and our children from her communion? Fifthly. We all know from experience that unanimity and concord in the parties concerned are the surest and most effectual means of carrying any plan into execution. If we will succeed in our endeavours, we too must pursue the same path; but, if we be divided among ourselves, and if one

of us be a Dissenter, another a Baptist, a third a Churchman, I greatly fear we shall reap but little fruit from our labours, however laudable in themselves; and I am fully persuaded that we shall obtain but little or no success. I feel confident that you will not appoint any Socinian to undertake so important a charge; but am not certain whether you will or not. Woe be to us, if we are so indifferent to the spiritual welfare of our offspring! The blessing of Providence, instead of resting upon us, will impede our endeavours. If the Committee are bent upon this plan, I beseech you to use your influence with them, and dissuade them from so horrible a measure. You want a person of moral and religious character. I am happy to hear it. No Socinian is, or ever has been such; indeed it were impious to think so. I speak from my heart, when I tell you that the most disinterested motives have prompted me to write this letter,—motives by which I am induced to seek the welfare and prosperity of my countrymen,—motives by which myself am actuated to lend a helping hand to so good a cause. Whatever others may think or say, I have nothing to do with. A sense of duty has compelled me to write what I have done. I shall be highly obliged by your favoring me with an answer to this as soon as convenient."

No. 5.

*To E. Brightman Esq.*

MY DEAR SIR,

Being yesterday in conversation with Mr. Thomason on the subject of making my ministry at St. James's Church as useful as possible, and of establishing a kind and pastoral intercourse with those, for whose benefit the Church was primarily intended, Mr. Thomason communicated to me the circumstance of an application having been made to him by two respectable Gentlemen for advice on a subject of the utmost importance, and in which the happiness and well being of Society in this country is deeply involved. The nature of the subject, with that Reverend Gentleman's benevolent and sensible suggestions upon it, will be seen in the enclosed copy of a letter addressed by him to Messrs. Sandford and Frith.

Having the pleasure of your acquaintance, as I trust I shall have

have of your friendship, seeing you make one among the congregation at my Church, I beg to add my testimony to what Mr. Thomason has stated respecting the sentiments of the late respected Bishop of Calcutta. I can truly say, that a plan such as Mr. Thomason has suggested, much occupied his thoughts, and interested his heart, as it has also my own: His Lordship has frequently discussed it with me with an earnestness which shewed how deeply he felt its importance; and I know that he has communicated his sentiments on the subject to those in authority, not only here, but in England. Indeed I doubt not that he would some time ago have digested some plan, had not the more immediate pressure of the business of the College and of the Diocese generally prevented him. I know too that his sentiments were of the most liberal kind, worthy of the enlightened mind which suggested them: and it was in the same spirit, that he urged to the Government here the establishment of a New Church in the eastern quarter of the city for the free and undistinguished use of the Inhabitants of that neighbourhood, and permitted the services of his Chaplain, as a means of facilitating so important an object.

Anxious, my dear Sir, to afford my services in any way likely to conduce to the moral and religious improvement of those, whose benefit was so anxiously contemplated by the late Diocesan, and more especially in the way of securing a liberal and enlightened education to such younger Members of the Community as have not the opportunity of enjoying it in England, I cordially concur with the Revd. Mr. Thomason in his Christian views on the subject: and am induced by the strong feelings of interest, with which I have entered on my charge at St. James's, and by my anxious wish to draw around me as large and attached a body of my fellow-Christians as possible, to communicate my thoughts to you on a point, in which I am sure the feelings of all the enlightened and respectable part of the Community both here and in England would be deeply and cordially interested.

(Signed)

I am &c.  
J. Hawtayne,  
Minister of St. James's.

13th March 1823.

(No. 6.)

*To the Revd. Mr. Harblayne.*

SIR,

Your favor of the 13th Instant addressed to Mr. Brightman, with a copy of the communication from the Revd. Mr. Thomsson, were laid before the Committee of Management for the Parental Academic Institution at their last Meeting; and I am directed to express to you their just sense of the motives which have influenced you to make a tender of your assistance to the Institution, and at the same time to convey to you their best acknowledgements on that account.

2. The Committee are, however, precluded from coming to any decision on the subject of your letter, since they are not able to form a distinct idea as to the nature and extent of the assistance proffered by you.

3. They have accordingly requested me to solicit the favor of you to define more explicitly your views relative to the subject, mentioning the precise character which you wish to sustain towards the Institution.

I am, &amp;c.

(Signed) JOHN W. RICKETTS,

Sec. P. A. I.

Calcutta, }  
18th March 1823, }

(No. 7.)

*To R. Smith Esq.*

SIR,

I am directed by the Committee of Management for the Parental Academic Institution to acknowledge the receipt of your letter of the 8th instant addressed to Mr. P. Sutherland, a Member of the Committee, wherein you offer yourself as a candidate for the Head Mastership of the Institution.

2. The Committee regret that other arrangements, which they have in view, will prevent their compliance with the exact ~~letter~~ of your application; but I am authorized to tender to you the situation of 1st Assistant upon a salary of 160 Rs. per month, with board and lodging at the expence of the Institution.

3. I am further directed to add, that the public aspect of your

your character towards the Institution will be duly appreciated on the part of the Committee, and that they will feel every disposition to enhance your salary, as your future services, consistently with the state of the funds, may be found to deserve.

I am &c.

Calcutta,  
18th March 1823. }

(Signed)

J. W. RICKETTS,  
Sec. P. A. I.

(No. 8.)

SIR,

In reply to your letter of the 11th, I beg to observe that I feel honored by the preference which the Committee of the P. A. I. have shewn me in requesting me to take the superintendence of that Institution; but the contents of the letter are so indefinite, that I am at a loss to frame an answer to it. I consider the Institution as wearing an important aspect; and, if religion be made a prominent feature in the system it will be a great inducement for me to render it all the assistance which consistent with my engagements to the Heathen, I can possibly afford. I should specially rejoice to see a rising Chapel formed for the children and their parents. I shall, therefore, be glad to hear from the Committee something more definite, with reference to the department which I am desired to fill in the Institution, &c. &c.

The superintendence of the domestic affairs of the Establishment, as one of the gentlemen on the Committee has observed, does not require a man of literature, but may be conducted by a man of some experience in the world, and of prudence and piety, with equal advantage to the Institution, and which, if sustained by me, would prove detrimental to the health of Mrs. Hill. To superintend the whole of the mental department, I have no objection.

I am Sir, &c.

Mission House,  
Talleegunge,  
March, 18th 1823. }

((Signed)

M. HILL.

P. S. I have directed the letter to Mr. Johnston, not knowing the address of the Secretary, Mr. Ricketts.

To M. Johnston Esq.

For the Secretary of the P. A. I.

(No. 9.)

GENTLEMEN,

If the Lancasterian System be adopted, with one additional person I can conduct the Pupils through the various gradations up to Physics and Metaphysics.

In every science taught whilst I have any thing to do with the Institution, I trust not only the science in practice but in its Philosophy will be introduced to the minds of the Pupils.

The Lancasterian System is almost a self-moving machine, and what attendance for organization, and when organized for superintendence be necessary I will cheerfully give.

The preparation of lectures to reduce the abstruse sciences to the capacity of children will occupy no inconsiderable portion of time and close study, which can better be accomplished at some distance, than on the site of the Institution.

I have no objection to dine with the children three days per week, or including the Sabbath 4 days, in order to give them a degree of ease in their deportment, and shape their manners.

I will engage to preach, or procure regularly ordained and educated ministers to preach, and catechise the children on the Lord's day.

In making out a Prospectus of the several branches of education, if the Committee choose, it may be said that their attention will be directed to the Classics, to Natural and Moral Philosophy, and to the Christian Religion. Under the head Classics will be comprised, the Latin and Greek languages, English Grammar, Composition, Elocution, and a course of reading comprising ancient and modern History, particularly the history of the British possessions in India.

Under the head Natural Philosophy will be included Geography, Astronomy, Algebra as applied to Geometry, Mensuration, Navigation, Trigonometry, Mechanics, Architecture, Moral Philosophy, and Christian Religion will succeed.

So long as the number of pupils be under 100, I think no other assistance will be necessary; when it reaches that number, I may want an assistant in my department; but the Lancasterian department, should the number be 1000, will want no other assistance.

I am, &c.  
(Signed) M. HILL.

(No. 10.)

SIR,

I have to apologise for not returning an earlier answer to the note with which you favoured me two or three days ago, having been prevented by other important business from so doing. I beg leave to say, I fear I have been in some measure misunderstood, for I did not by any means feel myself entitled to enter into a correspondence with the Committee, of which you are the Secretary, not having had any invitation to do so. My letter was addressed to my friend, Mr. Brightman, and arose out of the following circumstances—Having seen in a paper, that an Institution was proposed, having in view the liberal education of youth in India, and in conformity with my wish to make myself as useful as possible in the Ministry committed to me, being anxious to be assisting in so desirable an object, I called on the Rev. Mr. Thomason, principally with a view to make inquiries and to ask advice—From him I learnt, that he had already been consulted by two respectable Gentlemen on the subject of a sketch for such an Establishment, which he had accordingly given them in writing—This letter I communicated to Mr. Brightman, stating my entire concurrence in the outline there suggested, and wishing more particularly to corroborate what had been said respecting the views and feelings of the late Lord Bishop of Calcutta on this subject, one in which his Lordship was deeply interested, and which he had often discussed with myself.

It affords me great satisfaction to learn from you, Sir, that the Committee received the intimation of my readiness to be of use, tho' not formally and directly addressed to them, with the same cordiality, in which I offered it to Mr. Brightman. I feel myself, however, precluded from entering more fully into the subject, unless the Committee, adopting the general outline of the plan already suggested, (in which my own judgment fully concurs as embracing the fundamental characters of those splendid Institutions, to which the parent Country is indebted for its glory) should do me the honour of desiring my services—I do not infer from your letter that that general outline is adopted, and therefore do not consider myself at liberty to define more explicitly my views on the subject, unless I had the satisfaction to be made a party in the proceedings of the Committee.



mittee—I can only say that in the case of its being adopted, my proffered service would be that of consulting with one or two of my brethren respecting the details of a plan to be submitted to the Committee, founded upon the principles of the great Grammar Schools in England—The Clergy, who there take the chief part in Education, might naturally seem to be the persons most suited to advise respecting it here, more especially such of us as have been actually engaged in tuition—Having done this, we should through our connexion with competent friends at home, take immediate steps for procuring the services of men of Talent and Character to conduct the Institution, so as to render it inferior to none in England—We should also, till the departments were suitably filled, be happy to assist by frequently visiting, examining and superintending in conjunction with the Managing Committee, and we should do our utmost to procure for it the cordial support of the Community, and to add to its permanent funds, in which it is not improbable that we might be of material assistance.

I would add, that for such youths, as might feel a disposition to the Ministry, the College founded by the late Bishop of Calcutta will afford advantages, in no degree, perhaps, inferior to those of Colleges at home—Reciprocal advantages, indeed, of vast importance might be secured by connecting the two Institutions in this particular branch: the School might have, as in England, Scholarships founded in the College, which in its turn might supply men peculiarly qualified to fill up vacancies in the School.

The Committee will, I am sure, Sir, feel with me that advantages of this kind should not be withheld from their earnest consideration, and that such an undertaking as this demands deep and serious reflexion. The welfare of generations to come may depend much upon it: and as a sincere well wisher to the cause, I cordially offer my prayers that the Committee may be directed aright in all their proceedings.

I am, &c.

24th March, 1823

(Signed) J. HAWTAYNE.

Mr. J. W. RICKETTS, &c. &c.

## No. XI.

To Mr. J. W. RICKETTS,

*Secretary to the Committee of the Parental Academic Institution.*

SIR,

Having understood that some Members of the Committee are disposed to entertain a Dissenting Minister to conduct the primary details of the Institution, I think it necessary to state, for the consideration of the Committee, that the adoption of such a measure, or even the employment, in a subordinate situation, of a person of any other than of the established Church of England, except as a matter of necessity, will, as far as my information extends, be productive of the greatest injury to the Institution, as it will be the means of with-holding many, one of whom is myself, from availing themselves of it: it will likewise, generate in the breasts of those of the higher class of the community, whose favorable opinion we should make it a point to secure for the Institution, a feeling not at all conducive to its interest.

Hoping that I shall not be deemed intrusive in thus addressing the Committee on a subject which I consider of vital importance to the well-being of the Institution,

I remain, &amp;c.

(Signed)

F. D. KELLNER,

No. 15, Speke's-Street, Chowringhee.

22d March, 1823.

## No. XII.

GENTLEMEN,

After maturely deliberating on the proposals which you have tendered to me to take the entire superintendence of the mental department in the P. A. I. I assure you the more I reflect on the Institution the more its importance and utility to British India strike my attention; and I fear lest one individual should be unable to discharge with propriety the duties connected with these extensive branches of literature which the Institution requires. It would not be satisfactory to me to have the approbation of its conductors, unless my conscience assured me that justice was done to the pupils in every science to which their attention will be directed. Allow me, therefore, to solicit your serious consideration of the propriety of associating with me one who may be competent to take an equal share in the duties which I stand engaged to discharge, by which means the Institution will assume a respectability unrivalled by any seminary of learning in Calcutta, and which must ensure its success.

I have conversed with Mr. Warden on the subject, who informs me that he should have no objection to become my co-adjutor in all my engagements with you, both on the Sabbath and other days. It remains, therefore, Gentlemen, for you to discuss the propriety of accepting the talents, influence, and respectability of Mr. W., who I am sure must stand high in your estimation, but no higher than he deserves.

(Signed)

M. HALL.

No. XIII.

To The Rev. Mr. M. HILL.

SIR,

I am directed by the Committee of Management for the Parental Academic Institution to acknowledge the receipt of your two Letters, one dated the 15th instant, and the other without date; and in reply to acquaint you, that, if agreeable to yourselves, they will most readily accept either your own separate services, for those of the Reverend Mr. Warden, upon the conditions herein mentioned.

2. In the first place, it is necessary for me to inform you, that the Committee have, upon mature deliberation, resolved, that the professed religious principles of the Institution shall be those of the established Church of England, but without operating to the prejudice of any other denomination of Christians whatever.

3. It has also been resolved, with reference to the existing state of the funds, that the salary of Head Master to the Institution shall for the present be fixed at Sa. Rs. 250, per Mensem, exclusive of board and lodging; and that it be indispensable for that Officer to reside at the School.

4. With all these circumstances in recollection, the Committee request me to solicit the favor of your expressing your wishes with regard to the Head Mastership of the Institution; of which they have employed me as their organ to make you the tender, in such terms as may be calculated to conciliate esteem, and strengthen that feeling of attachment to its welfare, which prevails in your communications now acknowledged.

(Signed) J. W. RICKETTS,

Sec. P. A. I.

*Calcutta, 25th March, 1823.*

No. XIV.

To J. W. RICKETTS, Esq.

*Secretary to the Parental Academic Institution.*

SIR,

I have to acknowledge the receipt of your Letter of the 18th Instant, tendering to me the situation of First Assistant in the Parental Academic Institution, with a salary of one Hundred and Fifty (150) Sicca Rupees per mensem, exclusive of Board and Lodging.

In reply, I beg leave to state that I accept the situation upon the proposed terms, and leave it entirely to the liberality of the Committee to make an addition to the present salary when my conduct appears deserving of it, and when the state of the Funds admits. Be the medium of communicating to the Members of the Committee my sincere thanks for the good opinion which they entertain of me.

In view of present professions, I trust that my future services will be the best proof that their kindness and discernment were not misplaced.

(Signed)

ROBT. SMITH.

*24th March, 1823.*

## No. XV.

To the REV. MR. J. HAWTAYNE.

SIR,

I am directed by the Committee of Management for the Parental Academic Institution, to acknowledge the receipt of your letter, dated the 26th ult. and to acquaint you, that, influenced by a consideration of the friendly interest which you profess to take in the welfare of the Society, they have requested me to tender to you the honorary office of Chaplain to the Institution, of which they beg your acceptance.

2. The Committee are also desirous to avail themselves of the benefit of your proffered co-operation with them, in their deliberations at their stated Meetings for the transaction of business; but they regret that it is not in their power to decide on this point, without previous reference to those by whom they have themselves been delegated to act.

3. If you wish it, therefore, they will have no objection to go the length of convening a General Meeting of Parents, Guardians, and Friends to the Institution, in order to ascertain the sense of the Body, as to your election as a Member of the Committee.

4. Messrs. Brightman, Hudson and Scott have been deputed on the part of the Committee, to confer with you on the subject of this letter.

(Signed)

JOHN W. RICKETTS,

Sec. P. A. I.

*Calcutta, 4th April, 1823.*

## No. XVI.

RICKETTS, Esq.

*Sec. to the P. A. I.*

SIR,

I have to acknowledge the receipt of a letter of the 25th from the Committee of the P. A. I. containing several resolutions of that body, and presenting me with the preference of Head Mastership to that Institution, for which honor I return my sincere thanks.

Being as yet unacquainted with the offices of that Institution, and the mode of tuition proposed to be adopted, I am consequently ignorant of the duties which the office of Head Master involves; which, however, if pointed out, I shall be obliged.

If, Gentlemen, your plan of Education be not yet so matured as to have passed into a law, the following observations will not, I trust, be deemed obtrusive.

The former methods of tuition are beginning universally to be exploded in the western hemisphere. The inventive powers of Mr. Lancaster have given an impulse to education unparalleled at any former period. Europe and America are at this moment acknowledging the obligation of the world to that Gentleman, by adopting his superior mode of tuition. It would rejoice me, as I think it would every one interested in its welfare, to see Mr. Lancaster's mode of tuition introduced into the P. A. I.; because by it, education may more speedily and less expensively be insured to the pupils, as its author's observations clearly demon-

strate. On the old plan, every considerable augmentation of pupils requires additional teachers; rendering the establishment cumbersome, complex, confused, and expensive. On Mr. Lancaster's plan, the same Superintendent that instructs fifty pupils, can with equal facility educate a thousand in all the lower branches of literature, until they arrive at classic lore, and abstruse science; and should you be induced to approve of this method, lessons in algebra and in geometry, I conceive, may be formed on the plan of Mr. Lancaster; and thus a pleasing and an amusing path may be opened to science, in the pursuit of which many have been disgusted, many others deterred, and all fatigued. In this mode of instruction, three agents will be competent to conduct the P. A. I. (how largely soever it may extend its operations) with respectability and success. An usher, who writes fluently, and who has gone through the primary elements of arithmetic, can conduct the lower departments; superintended, however, and directed in any case of difficulty, by the Classic Tutor, and the Professor of the sciences, who shall always regard the proficiency of the pupils in the first departments of education as their imperative duty to promote. A respectable Classic Tutor, and one who has taught the classics in an English Seminary to men, and not merely to boys, will be of infinite service to the Institution; and such a one is the Rev. J. B. Warden, a gentleman whom, from such considerations, I introduced to your notice in a former letter. The classics and the sciences are two branches of education so extensive as never to be taught in England by the same person; but if you wish me alone to undertake them, I only fear lest some persons, knowing their extent, may say that the Institution proposes to effect more than the number of its agents can have time to perform; and thus the respectability of your seminary may be questioned, and the number of its pupils diminished; and though this amounts merely to a probability, I am sure the Gentlemen who are the guardians of its interests would not leave it in any respect vulnerable. You will acquit me, whilst thus addressing you, of sinister motives, from this circumstance; I consider that I shall sacrifice to the interest of the P. A. I. 100 Sic. Rs. per month. The monthly stipend of 250 Sic. Rs. I conceive, equals one of 400 in my present residence. Mr. Warden, if accepted by you, will reside on the premises for 200, exclusive of board, &c. and an usher at 40 or 50 Sic. Rs. per month, with myself, will be all the Institution can require. If Gentlemen, this statement meet with your approbation, the whole expence of tuition will be 550 Sic. Rs.

I shall more essentially serve the Institution by residing where I now do, than in Calcutta; the latter place being subject to so many calls and interruptions: for, when men of business close their labours and are at leisure for parties or visits, he who professes the sciences ought to be in his study preparing lectures.—The Classic department can comprise the Latin, Greek, and (where required) Hebrew languages; English Grammar, Composition and Elocution. To these the Tutor may annex a course of History and the Philosophy of Language. The Sciences can embrace Geography, Algebra, Geometry, Navigation, Architecture, and Natural and Moral Philosophy in their important and extensive

departments. Natural Philosophy embraces Somatology, Electricity, Magnetism, Gravitation, Mechanics, Hydrostatics, Hydraulics, Pneumatics, Optics, Astronomy and Cosmogony.

I thought it, Gentlemen, my duty thus to lay before you, for consideration, a concise plan of the mental economy; because I have witnessed both the Old and New Systems, and think a mere reference to Mr. Lancaster's treatise on the British System of Education, sufficient to prove its superiority to all others.

(Signed.)

M. HILL.

*Mission House, Tallegunge, March 31st 1823.*

## No. XVII.

To the Rev. Mr. M. HILL.

SIR,

I am directed by the Committee of Management for the Parental Academic Institution to acknowledge the receipt of your Letter, dated the 31st ultimo; and to inform you in reply, that the Committee have accepted your services as Professor to the Institution, upon a salary of Sixty Rupees 300 per month, and also those of the Reverend Mr. Warden, as Classical Tutor, upon a salary of Sa. Rs. 200 per Mensem, exclusive of board and lodging, which will be provided to him at the expence of the Institution.

2. The Committee are in general averse to alter their Resolutions; but I am directed to observe, that on this occasion they have been influenced by a principle of regard to the real welfare of the Institution, which they trust that the benefit of your services will be found fully to justify.

(Signed) JOHN W. RICKETTS,

Sec. P. A. I.

Calcutta, 4th April, 1823.

## No. XVIII.

To J. W. RICKETTS, Esq,

*Secretary to the Parental Academic Institution.*

SIR,

It is not my intention to withdraw my last letter—consequently my acceptance of the proposals of the Committee remains valid. As a misunderstanding has arisen, I embrace the present opportunity of laying before the Committee an explanation, which I trust will prove satisfactory.

When I accepted the situation of "First Assistant," I concluded that the Institution would be carried on in the manner of the *Kidderpore School*; viz. by a Superintendent and Masters; and upon that supposition, the term "First Assistant," appeared to me to be synonymous with Head Master, or the First Person immediately under the Superintendent. I am now given to understand, that such a plan was not contemplated; but that there

*Master and Assistants*, and that the term "*First Assistant*" signifies the *Parson* next in rank to the *Head Master*, or in other words the "*Second Master*;" under which designation, I respectfully submit that I may in future be known. My letter to a Member of your Committee was a summary of my hopes only, and written under the influence of a wrong impression.

I confess that I was wrong in not first applying to you to know the real meaning of the Committee, before making a decision. As it is, I am perfectly satisfied that the fault was on my side. Having resigned my situation with Mr. Drummond, I hold myself at the disposal of the Committee from yesterday's date.\*

(Signed) R. SMITH.

25th March, 1823.

The Committee did not, I believe, hold out any specific period for the commencement of Mr. Smith's employment under them. He is not, therefore, I think, justified in looking to them for his salary from the date he has thought proper to fix upon. At this rate, every individual to whom proposals of employment may be made by the Committee may come upon them with similar claims; and thus the Committee will be disbursing the public money, without receiving anything in return for the same.

(Signed) M. JOHNSTON.

The Committee can have nothing to do with Mr. Smith's misconceptions, and must not be annoyed with such claims and pretensions.

(Signed)—J. F. S.—J. L. B.—W. D.—E. B.

I am not insensible of the inconsistency of Mr. Smith's conduct at so early a period. The Committee had, in my opinion, better decide without further hesitation as to his reception; as the explanation is by no means satisfactory, and carries with it too much of self-consequence and presumption. The Committee were to

\* What are we to think of the foregoing explanation, in the face of the subjoined extracts from Mr. Smith's Estimates, furnished before the commencement of the correspondence?

" Estimate for 20 Pupils.

" 1 Head Master .....	200.
" 1 Assistant.....	150.
	<hr/>
	<i>Sa. Rs.</i> 450.

" Estimate for 50 Pupils.

" 1 Head Master.....	250.
" 1 Assistant.....	200.
	<hr/>
	<i>Sa. Rs.</i> 450.

" Estimate for 100 Pupils.

" 1 Head Master .....	450.
" 1 Assistant.....	250.
" 2 Assistants, at 50 .....	100.
	<hr/>
	<i>Sa. Rs.</i> 800.

have understood that Mr. Drummond had only offered to employ him. They are now told that he resigns his situation with Mr. D. I infer that, after engaging with the Committee, he did accept of that offer; and being perhaps obliged to resign, he now comes back to make sure of this opportunity, and therefore justly deserves to lose it.

(Signed) C. H.

I subscribe to Messrs. Hudson, Johnston and Sandys's seventh Minutes, and have to state a report that Mr. Smith is as deaf as the late Admiral Troubridge, with whom great guns sounded an octave notes.

(Signed) J. L. H.

The circumstance stated by Mr. Heatly, ought to be looked into. If the man is really so deaf as represented, he will be of little or no use to us.

(Signed) R. Kerr.  
(Do.) C. Kerr.\*

## No. XIX.

### A.

To ROBT. SMITH, Esq.

SIR,

I am directed by the Committee of Management for the Parental Academic Institution to acknowledge the receipt of your letter, dated the 25th ultimo; and to inform you in reply, that they are satisfied with the explanation therein offered on the subject to which you refer.

2d. The Committee have accordingly requested me to acquaint you, that your salary as Assistant to the Institution will commence from the 16th Instant, from which date your services will of course be available by them.

(Signed) J. W. RICKETTS,  
Sec. P. A. I.

Calcutta, 4th April, 1923.

### B.

To J. W. RICKETTS, Esq.

Secretary to the Parental Academic Institution.

SIR,

I have the pleasure to acknowledge the receipt of your communication of yesterday's date, and am ready to place myself at the disposal of the Committee whenever my services may be required.

(Signed) ROBT. SMITH.

5th April, 1923.

\* Four members of your Committee stood aside in this case, offering no opinion whatever.



## No. XX.

From the conversation which took place this morning between the Rev. Mr. Hawtayne and Messrs. Brightman, Pugh, and Hudson, who are now drawing up a Report of the same to be laid before the Committee of Management, at their next Meeting, it is desirable that the printed Prospectus of the plan of the School, submitted to the Meeting last night, be not published, or finally printed until the proposed arrangement regarding the Chaplainship is settled."

(Signed)

P. GUTHRIELAND,  
J. F. SANDYS,  
T. B. SCOTT,  
R. FRITH,

H. BRIGHTMAN,  
C. HUDSON,  
W. DACOSTA,  
R. KERR.

April 11th 1823.

The publication of the Prospectus has already been delayed too long. As its publication will not be confined to one Number of each weekly or daily newspaper in which it may appear, and as the objection, in the event of Mr. Hawtayne's nomination, will only consist in the present blank being filled up with his name, I propose that the Prospectus be published forthwith, although I perceive the majority of the Committee to entertain a contrary opinion. Mr. H's name (in event of his coming into our terms) will appear before the course of publication is gone through.

(Signed)

C. KERR.

It is greatly to be regretted that any difficulties should be opposed to the progress of our proceedings: every interruption occasions the loss of time, which we can but ill spare. As the majority, however, of the Committee seem to think that the Prospectus should not for the present be published, I consent to the delay; but only on the condition stated in the present Circular, that the alteration to be made in it will be confined exclusively to the office of Chaplain to the Institution.

April 12th 1823.

(Signed)

M. JENNISON,  
J. L. H.  
J. L. B.  
J. K.

## No. XXI.

*Report of the Sub-Committee appointed to wait on the  
Rev. Mr. Hawtayne.*

It appears to your deputation, that the Rev. Mr. Hawtayne, is desirous of forwarding the views of the Parental Academy Institution, as far as lies in his power, and of procuring for the Institution all the support and assistance from the most respectable part of the Community, without at all desiring to interfere with the power of the Committee, or to controul your Meetings; but on the contrary he is animated with a sincere wish to render

Another "mistake"! This Paper was written by Mr. Sandys.

the Institution respectable, and to have it placed at the same time upon a firm and solid foundation, by effecting a connection with the Bishop's College, which we suppose could not be made without thereby beyond our most sanguine expectations.

Not being informed of your attending of the Meeting on Thursday (3rd Instant) he was anxious to become our Chaplain, and offered us his aid, though not a partaker of our Councils, in any manner that would be useful or beneficial to the interests of the Institution; but being by us informed of Messrs. Hill and Warden's Appointment under the denomination of Professors, these Gentlemen being Dissenting Ministers, he considers it incompatible with the views he has on the subject, that a Clergyman of the Established Church can accept of the situation of Chaplain to the Institution.

From the information he had on the subject, he understood that this Institution was intended to give a good education on the principles of the great Grammar Schools in England, and was at once to combine the collegiate education, which it would be time enough hereafter to establish in connection with the Bishop's College; whereas he says, we can from our funds, found scholarships for a certain number of boys from our Institution to be sent there.

A desirable connection with the Bishop's College, such as mentioned above, cannot create any idea of removing the management of the Institution from the hands of the Committee of management, and as an assurance of which the Rev. Mr. H. proposes that there should be trustees to the Institution (who of course the Committee really are) for inspecting and superintending the accounts; and taking care of the funds of the Institution.

The appointment of Messrs. Hill and Warden, as the Professors, seems incompatible with the resolution of the Committee, viz. that the Established Religion of the Institution should be that of the Church of England; how can any Minister of the Gospel become Chaplain to an Institution, the Heads of which are Dissenting Ministers, who no doubt would be desirous of inculcating, or occasionally infusing into the susceptible minds of the Youths under their charge, their own doctrines, whatever these may say; but it is a fact well known, that people are very strongly attached and wedded to their own ways of thinking in religious matters, and when enthusiasm exists, nothing will shake their belief, and they always feel themselves bound to persuade others to come into their ways of thinking on these points, and take no small degree of pains to attain that object. It appears, therefore, very clear to your Association in every point of view, that the present mode of forming the Academy, headed by two Dissenting Ministers, would be prejudicial to its interests, as professing to establish a School on the principles of the Church of England, and in the very act of our resolutions putting two Dissenters at the Head. We shall leave out any consideration on their fitness, as we believe these Gentlemen are well known to be every way qualified for the task; but we should act consistently with the principles we have laid down for our guidance in these matters.

We shall not be surprised, and heartily congratulate on the Clergy of the Established Church, who are all desirous to give

us every aid in their power, and have, we may say, most willingly proffered their advice, as to the most effective measures to be taken to carry our plans into execution, without interfering with the powers of the Committee. Mr. Hawtayne wished to become a co-operator in our labors, in order only to suggest to us the best and most solid plans for our adoption, which from his experience in these matters he is well capable of doing; but there appears that this connection would not tend to take the controuling power out of our hands; this point Mr. H. in particular wished to impress on our minds, that he had no such views.

Your Deputation, therefore, feel the necessity of recommending that we should commence, as at first resolved, with Mr. Smith, on the Established Church Principles, with the assistance of Mr. Hawtayne, or any other Clergyman of the Established Church, who would offer their services.

(Signed)

E. BRIGHTMAN,  
C. HUDSON,  
R. FRITH,

For the reasons set forth in this Report, and the large views taken by our Deputation, I incline to adopt their recommendation.\*

(Signed)

J. F. SANDYS,  
T. B. SCOTT,  
P. SUTHERLAND.

As the meeting takes place to-morrow, I will merely here state, that I am by no means satisfied of the necessity of altering the proceedings already had, and the plan laid down for the commencement of the Institution.

(Signed)

R. KERR.

I ask, Are the members of this Deputation aware of the fact of the Committee having engaged the Professors in question? If so, I conceive they were bound to shew the manner in which we could dispense with their services, without breach of honour and good faith.

(Signed)

J. L. H.  
J. L. B.  
C. K.  
M. J.

## No. XXII.

***The Protest of Messrs. E. Brightman, C. Hudson, and T. B. Scott, Members of the Committee of Management for the Parental Academic Institution.***

We, the Members of the Parental Academic Institution, feeling it incumbent upon ourselves, for the reasons herein specified, do accordingly declare our protest against the resolution of the Committee, appointing Messrs. Hill and Warden's Professorships at

\* Another "manœuvre"! This Report was seen by Mr. Sandys, before it came to me; and he wrote the foregoing large recommendation, which was also signed by Mr. Scott, who sent the Paper to me. Among these three names, Mr. Sutherland is the only one who signed it in the regular course of circulation.

an expence of 500 Rupees per mensem to the Institution ; thereby deviating from the resolution passed in a former instance for the appointment of a Head Master only upon 250 Rupees per mensem, when no offices of professorships were in the first instance instituted, or even contemplated, and when there was every possibility of commencing School with a First Assistant, who had already been appointed at 150 Rupees per month, and consistently with the present burdens which in other respects the Institution is to suffer ; because we conceive these new appointments to be beyond the means of the fund which is to support the expence of outfit and first establishment of the Institution. We also object to these gentlemen being engaged (without any disrespect to them) on account of their not belonging to the Established Church of England ;\* since by one Resolution of the Committee the public profession of the Institution is declared to be the principles or tenets of the Church of England, and since a Clergyman of the Church of England is already appointed by a Resolution Chaplain to the Institution. We would most undoubtedly, even as members of the community, expect a concurrence of religious faith in the Teachers, though at the same time would not hesitate to allow every Parent or Guardian to bring his child or ward up to any particular doctrine he pleases : and we trust it will be understood that we do not wish to dictate resolutions, or pass any comments upon the late proceedings of the Committee of Management, but that we simply make this protest against the foregoing measures from a consciousness that we should not be acting in consistency with our own feelings, or in strictness of duty to those concerned in the interests of the Institution, were we to continue as Managing Members, when the main features of the measures adopted are contrary to them, and in our opinion unnecessarily expensive and burdensome on their liberality.

We also feel it our duty to declare our protest against the adoption of the Lancasterian system of education, which we are fully convinced in our own minds is at the present stage of trial a speculation which can promise no success beyond the ordinary mode of tuition, and more particularly because all Indian pretensions to that mode are to be considered immature, and difficult of accomplishment, and even in the utmost of its reach inapplicable to the essentials of a liberal education, which the Institution has promised to undertake.

\* Relative to the disposition of the Committee towards the Rev. Mr. Hill, at a former period, what are we to gather even from the following remarks, written about the middle of April ?

"As Mr. Hill is now a party concerned, I think the Prospectus, or Card, might be shewn to him before it meets the public eye."

(Signed)

"I concur in the above suggestion."

R. K.  
M. J.  
W. D.  
R. F.  
J. L. H.  
T. B. S.

"I agree, and to all the proposed amendments upon the original printed sheets being also shewn to Mr. Hill ; and any suggestions Mr. H. may have to offer, be accepted at once."

(Signed)

C. H.

On these considerations, and on account of others of minor import and prejudicial tendency, which have been repeatedly forced upon our minds in too constrained a form not to require reiterated opposition, causing thereby a doctrinal division and party spirit in our Meetings, incompatible with that harmony which ought to prevail in them in the prosecution of the immediate objects of establishing the Academy on principles of tenable permanency, we request that this our Protest be recorded upon our proceedings, and the more particularly as it now appears by the report of the Sub-Committee deputed to confer with the Revd. Mr. Hawtayne, that Clergymen of the united churches of England and Ireland cannot associate themselves in the Institution with dissenting ministers.

(Signed)

C. HUDSON,  
E. BRIGHTMAN,  
T. B. SCOTT.

16th April, 1823.

Never having concurred in the appointment of the gentlemen named in the above,\* and for various other reasons unnecessary to detail here, I feel disposed to support this Protest.

(Signed)

J. F. SANDYS. †

### No. XXIII.

#### *To the Secretary to the Parental Academic Institution.*

SIR,

I request that you will notify my resignation of the office of Member to the Committee from this date. I shall not, therefore, consider myself as attached to it any longer.

(Signed.)

C. HUDSON.

Calcutta, 19th April, 1823.

P. S. Pray do not insert my name in the Prospectus, as I am determined to oppose against the insertion, after my protest and resignation.

(Signed.)

C. H.

Seen. Mr. H's name cannot of course appear in the Prospectus against his will.

(Signed) J. HEATLY,—R. KERR,—M. JOHNSON,—W. D.

From the *threatened opposition* to the insertion of Mr. Hudson's name, our employers (the Indo-British Public) will excuse us for not inserting it; but I really do not think it at all the province of the Committee to accept resignations, and expunge names authorized by the public voice, as we are ourselves a delegated body.

\* It is absurd for one who did not attend the meetings, to make this assertion. So little did Mr. Sandys seem to care about the matter, that, though weekly meetings were held by the Committee, he did not attend them for a month and ten days. His first appearance at the meeting, was on the 10th of April; before which, the question had been decided. But I would ask, whether Mr. Sandys positively objected to "the appointment of the gentlemen named in the above?" So far from this, he saw and approved of the drafts of letters to the Rev. Mr. Hill, which were sent in circulation among the members of your Committee.

† Is this not still another "manœuvre"? What had Mr. Sandys to do with the Protest, till it regularly came before the Committee?

When I mentioned to the Committee last night that from some passages in the *Protest*, it appeared that the Members signing it intended to resign their places in the Committee, this was denied by Mr. Hudson; and it appeared to be the general opinion, that the Members were incapacitated from *resigning* before the next Annual Meeting—though they are of course at liberty to enter their *Protest* against any measure, and to discontinue their attendance. How has opinion varied since! There is no room here for the formality of a resignation; and I would call upon the Members of the Committee to enter their decided *Protest* against Mr. Hudson's present procedure, to be read at the next General Meeting. He can have no motive whatever for resigning; and his letter appears to have been penned under feelings, which a consideration of the public good should have induced him to control and subdue.

(Signed)

C. KERR.

I agree with Mr. C. Hudson as to what he states in this letter to the Secretary of the Parental Academic Institution, my protest having been entered, and from which I cannot deviate. Although I feel obliged to the respectable body that did me the honor to put my name down as a member of the Committee, I now beg to withdraw myself from the Society, and have to request the Secretary will not insert my name in the Prospectus as a Member of the Committee, and wish every future success to the Institution.

(Signed)

EDWD. BRIGHTMAN.

I see no necessity in the two Gentlemen retiring; but, if they are determined on it, their names may be left out. Although I am concerned in the protest, yet I shall not retire, as the protest is on the proceeding. I did not sign it, however

(Signed)

R. FRITH.

I lament to see the spirit of desertion evinced by two of the members of our Committee; and I cannot but feel indignant at the expression of threat borne on the face of Mr. Hudson's letter addressed to our Secretary; but, as I am fully aware that we cannot suffer from the refusal of one or two individuals to co-operate, (being an insignificant number among a large community,) it is not worth while noticing the subject further than that I concur with Mr. C. Kerr that all resignations should be sanctioned and approved by a majority of the Members by whom we are delegated. To a *Protest* from any of the Members of the Committee, no objection has ever been made: I ask, then, the motive for resigning? indeed I cannot conceive the measure any thing short of desertion.

If we pursue this course of conduct, we certainly cannot expect to be respected by any class of men; and even it must carry home to the minds of the very Aborigines of this country the idea of our inclination to be unsocial, and must considerably retard the progress of the proposed Institution.

The business upon which we are engaged, is to provide means for the *instruction* of our children, and not entering into religious controversy, which has occasioned all this dissatisfaction; but from what motives introduced, remains still to be explained.

18th April, 1823.

(Signed)

J. L. BLANEY.

We have it not in our power to cancel the names of any Member of the Committee chosen by the General Meeting. Any member may send in his resignation, or may not attend the meetings of the Committee; but these would be acts of their own, and not those of the Committee. I don't see how we can, without incurring a very great responsibility, leave out the names of any gentlemen of the Committee from the Prospectus now printing, or printed. A General meeting alone can sanction the retirement of a member of the Committee.

(Signed.)

J. F. SANDYS.

Ditto Ditto.

(Signed.)

T. B. SCOTT.

I am of the same opinion with M. Sandys, that a General meeting can alone sanction a resignation of a member of our Committee; and therefore recommend the convening of a General meeting for the purpose, when the whole of our proceedings may be laid before them.

(Signed.)

P. SUTHERLAND.

On re-consideration, I concur in opinion with Mr. Sandys.

(Signed)

R. KERR.

## No. XXIV.

## A.

To J. W. RICKETTS, Esq.,

*Secretary to the Parental Academic Institution.*

SIR,

After having resigned being a Member of your Committee, I felt much surprised to see my name inserted in the Journal of this morning, as connected with the proceedings of the Committee. Should you not be inclined to state by the first opportunity that it appeared from an oversight, I shall feel it imperative on me to state the circumstance for the information of the Public.

(Signed)

E. BRIGHTMAN.

19th April, 1823.

## B.

To J. W. RICKETTS, Esq.

SIR,

My determination is fixed, and expect you will do the needful, as required in my letter of this morning to you.

(Signed)

E. BRIGHTMAN.

12th April, 1823.

## C.

Mr. Brightman begs to return to Mr. Ricketts all the Prospectus left at the House this morning. Mr. B. further begs to acquaint Mr. Ricketts that the Public will soon be acquainted through the Newspapers of Calcutta that Mr. B. does not belong to the Institution or the Committee in any shape whatsoever—therefore put out my name, the sooner the better.

2. th April, 1823.

## No. XXV.

*To the Secretary to the Parental Academic Institution.*

SIR,

After my protest and resignation notified to the Committee on Thursday evening, I conceive it a transgression, on their part, in publishing my name as a Member in a prospectus, which dissents from every principle of my feeling with respect to the Institution. If, therefore, immediate explanation be not published, I shall be under the necessity of giving publicity to whatever may be in justification of my conduct in the affair.

(Signed)

C. HUDSON.

18th April, 1823.

## No. XXVI.

To C. HUDSON, Esq.

SIR,

I am directed by the Committee of Management for the Parental Academic Institution to acknowledge the receipt of your letter of yesterday's date, which was circulated among the Members this day; and to inform you in reply, that the Committee do not consider themselves warranted to cancel the names of any of their colleagues in office, who were chosen in common with themselves by the General Meeting.

2. Any Member is of course at liberty to send in his resignation, and afterwards to decline giving his attendance at the Meetings of the Committee; but it is the province of the *Annual General Meeting* to sanction his formal retirement from office.

3. The Committee would hope that you will upon a re-consideration of the subject, coincide with them in the sentiments contained in their letter.

(Signed)

JOHN W. RICKETTS,

Calcutta, 18th April, 1823.

Sec. P. A. I.

## No. XXVII.

A.

To E. BRIGHTMAN, Esq.

SIR,

With reference to your remarks on Mr. C. Hudson's letter circulated this day, I am directed by the Committee of Management for the Parental Academic Institution to inform you, that they do not consider themselves warranted to cancel the names of any of their colleagues in office, who were chosen in common with themselves by the General Meeting.

2. Any Member is of course at liberty to send in his resignation, and afterwards to decline giving his attendance at the Meetings of the Committee; but it is the province of the *Annual General Meeting* to sanction his formal retirement from office.

3. The Committee would hope that you will, upon a re-consideration of the subject, coincide with them in the sentiments contained in this letter.

(Signed)

JOHN W. RICKETTS,

Calcutta, 18th April, 1823.

Sec. P. A. I.



**Mr. RICKETTS.**

SIR,

I have a right to withdraw my name from any Society where I do not feel my sentiments to agree with my feelings. My reasons are sufficiently stated in the Protest I have already sent, and which I shall publish for the information of the Public, being my reasons for so doing; and this I am resolved to do, if you do not do it without loss of time.

(Signed)

E. BRIGHTMAN.

20th APRIL.

P. S. Your letter of the 18th to which this is an answer, I only received this moment, being 1 past 5 o'clock the 20th April.\*

## NO. XXVIII.

### TO CORRESPONDENTS.

We hope a CHURCHMAN will excuse us for not giving immediate insertion to his letter; because we have reason to expect, that matters will yet be satisfactorily adjusted. Indeed, if we do publish his letter at all, we would wish to see it considerably altered. But we feel persuaded it will not be necessary to bring the question before the Public, either through the columns of a Newspaper, or in any other shape; for we entertain no doubt, that so soon as the two worthy and pious individuals, come to a full knowledge of all that has transpired, they will voluntarily resign the posts assigned them, rather than be the conscious cause of dissatisfaction and disunion in an infant and rising community. †

\* For this, our thanks are due to Mr. Sandys, who interfered in "suppressing" the reply.

† This was written by Mr. Sandys, a Member of your Committee, who happens to be the present Editor of the Journal. Perhaps he felt no reluctance in this insidious attempt to wound the feelings of "two worthy and pious individuals," and thus bring about their resignation; but I would ask this sapient Editor, how he would relish the appearance of something like the following in some of the Newspapers in Calcutta?

### TO CORRESPONDENTS.

We have received the letter of a SUBSCRIBER TO THE JOURNAL, complaining of the incorrigible dulness of that Paper for the last two or three months, and stating that only one sheet is devoted to the "Asiatic Department", instead of two, according to the original pledge given to the Public. We beg to decline inserting this letter; for we entertain no doubt, that so soon as the well meaning individual now occupying the Editorial chair comes to a full knowledge of the feelings of the Subscribers, he will voluntarily resign the post assigned him, rather than be the conscious cause of dissatisfaction to those who have reason to expect better things for their monthly Subscription.

## No. XXIX.

We, the undersigned Members of the Committee of Management for the Parental Academic Institution, require that Mr. J. W. Ricketts, Secretary to the Management, will state in writing why a letter addressed to him by the Honourable ——— Esq. of date the 22nd of April 1823, has been suppressed by him the Secretary.

*Calcutta, 6th May, 1823.*

(Signed)

J. F. SANDYS,  
T. B. SCOTT,  
R. FRIED,  
P. SUTHERLAND,  
R. KERR,

W. DACOSTA,  
J. KYD,  
M. JOHNSTON,  
C. KERR,

For my part, I cannot, in signing to this Requisition, employ the word "suppressed," when I acknowledge to have seen the note in question.

(Signed) J. L. HEATLY.

I most positively deny the charge of having suppressed a letter addressed to me by Mr. ——— under date the 22d ultimo.

The letter in question was shewn by me to several Members of the Committee, who will I dare say come forward and speak for themselves, and who with myself considered Mr. ———'s letter in the light of a private communication, and therefore not entitled to the notice of the Committee, according to a peremptory rule passed by them on a late occasion, when Mr Hawtayne seemed to express his disappointment at a letter, which he wrote to "his friend" Mr. Brighman, having come before the Committee.

To the appellation of a friend on the present occasion, I pretend to lay no claim; for the interview which elicited Mr. ———'s letter to me, was the first I ever had with that gentleman on any subject. The purport of my visit to him, was to solicit pecuniary support for the Institution; and when I received the letter now called in question, I certainly regarded it as a polite refusal, for which I gave the author due credit in a retired corner of my own mind.

Now I will put the case to the consideration of any reasonable man. Had I from excess of zeal, or rather of weakness, placed Mr. ———'s letter in a public manner before the Committee, would not there have been room for him to have replied in the same tone as his predecessor Mr. Hawtayne, "Why, I did not intend it!" Thus might I have placed myself in the predicament of a mere fool between Mr. ——— and the Committee.

Certainly Mr. ———'s letter had all the appearance of a private communication. It was couched in a shape by no means suited to an official document,—neither addressed to me, "Sir," nor concluding with "I am, Sir, your obedient Servant." Quite in the style of a private communication, it began with "Mr. ——— &c." in the third person.

If letters, however, of the nature of that addressed to me by Mr. ——— be really intended to come before the Committee at their weekly sittings for the transaction of business, I have a whole heap of them at my house, the bare reading of which will consume more time than it is perhaps convenient for any Committee in the world to devote to such a purpose.

This is my explanation on the subject herein referred to me; and, if I have employed any unusual strength of expression, it is because my feelings revolt at the charge brought forward against me, of having suppressed a communication addressed to me by Mr. ———

(Signed.)

JOHN W. RICKETTS,  
Sec. P. A. I.

Calcutta, 8th May, 1823.

I do not think any further discussion on the subject of the accompanying document necessary. I never saw Mr. ———'s letter; but the Secretary, on my enquiring of the result of his application to Mr. ———, for pecuniary aid, had informed me that he (Mr. ———) had refused, and in a note assigned his reasons, which "savoured much of the sentiments of Mr. Thomason." He promised to shew me the note. I however never applied to him for the purpose, considering it needless, as all the main points connected with the establishment of the School had been finally decided upon, I think 3 days before, and no new proposals could possibly in my opinion affect them. Indeed I cannot conceive why so much stress is laid upon the circumstance of the letter from Mr. ——— having been put aside, unless it is supposed that it is the duty of the Committee to new model the whole of their proceedings on the suggestion of every Gentleman who might in his well-meant endeavours to serve us, write to them. Mr. ——— I do believe wishes to serve us, and I think will yet do it; but to alter our plans upon every such proffered assistance, is what I cannot bring myself to think the Committee ever will, or ought to do. To prevent Mr. ——— thinking that his letter was not treated with sufficient respect, (as notice of it not having been laid before the Committee is taken,) a reply might be made to his communication in any way the Committee may think proper.

(Signed.)

ROBT. KERR.

The original note from Mr. ———, to which the accompanying Paper refers, was once shown me by the Secretary; and regarding it with himself as a private communication, referring ostensibly to the subject of pecuniary support to the Institution, I took no notice of it as a member of the Committee; conceiving that, as Mr. ——— had himself stated, the Institution would obtain pecuniary support from him when it was brought to some state of maturity. The Secretary has now in writing satisfied me, as he formerly did orally, that it was not from any improper motives that Mr. ———'s note was not sent in circulation by him to the members of the Committee generally; and I should hope, that the explanation so offered by the Secretary will be deemed satisfactory.

(Signed)

M. JOHNSTON.

The Secretary's reply is to me perfectly satisfactory; and I understood it had been deemed so at the last Committee meeting. Why there should be separate minutes on the subject now, I cannot conjecture, unless I was misinformed. There appears to be no complaint on the part of Mr. ——— of his letter having been treated with disrespect; and I find that the document upon which the Members founded their call for explanation, is an *unattested copy* of an *unofficial* letter. The Members of the

Committee should avoid introducing subjects in any way connected with dignitaries of the Church or State, or indeed any individuals, unless expressly *commissioned* to do so (of which there is no proof in the present case.) as I think we cannot be too much on our guard against incendiaries, who with views to curry favor may misrepresent our actions and discourses to such persons, and which may tend to incense the indifferent, and disgust the well-affected against us. I have still great hopes of assistance from Mr. ———, provided we conduct ourselves in a peaceable manner, and with perfect accordancy in our councils. There are few Institutions for learning or religion, which Mr. ——— has not patronized; and ours only requires a little time to divest itself of its national and exclusive character, and to put on the more humble garb of a private association among parents for the education of their children, for the want of adequate seminaries in this country, to come in for a share of this patronage. We should not take up with every blast to file prosecutions against our Secretary. There should be a degree of trust reposed in him; and I have no hesitation in declaring, that, if there is a man among our community, whose breast warms with real love to his fellow-creatures, and interest for the welfare of the rising generation, it is our Secretary. These are pearls of great price, and I envy him the possession of such pearls.

Mr. ———'s letter was shewn to me by the Secretary, and I viewed it in the light of a private reply to a private application for assistance.

(Signed)

C. KERR.

For my part, I should have been better satisfied, had Mr. Secretary fortified his arguments by a recitation of what passed between Mr. ——— and himself, and left it to the Committee to judge whether the interview and Mr. ———'s communication which resulted therefrom, could be construed into *official*.

The Members of our Committee know full well, that they had never ~~expected~~ nor authorized Mr. Secretary to call upon Mr.

——. He did it as plain Mr. Ricketts; and his right to do so none can question; for there is no Rule forbidding it. Messrs. Frith and Sandford had, before this, waited upon the Reverend Mr. Thomason. We had no right to censure them, although we have had just cause to lament their ever having done so.

In the next place, it is clear from what transpired that this interview was most *confidential*; for Mr. ——— elicited the fact of my being a dissenter, and *scored* me as one.

Under this view of the case, I think that Mr. R. was fully warranted to conclude Mr. ———'s communication in the light of a private reply to his personal application for pecuniary support to the Institution; and if he has erred, it was in judgment. Of this he is sensible now, by giving Mr. ——— *due* consideration in a *shy* corner of his mind. But at all events Mr. R. is not chargeable with having *suppressed* the note, when it is confessed that Messrs. C. Kerr, M. Johnston and myself had read it, and the substance communicated to Mr. R. Kerr and Dr. Frith. If then, a censure is to be voted, I court my share of it, for not insisting upon Mr. R.'s producing the note. But to be serious, I am of opinion that no further notice should be taken of this matter; more particularly

so, as Mr. C. Kerr emphatically styles them, "the Dignitaries of Church and State" are concerned. Mr Sandys can determine whether an answer is expected by Mr. ———; in which case, the Committee can take the subject into deliberation.

(Signed)

J. L. HEATLY.

Taking the hint from the last Member, I will now briefly recite the substance of the conversation which took place between Mr. ——— and myself on the occasion referred to.

Mr. ——— observed, that from a "Notice" which he saw in the Journal of that morning, he perceived that there was a difference of opinion among the Members as to the employment of Dissenters in the School; that, for his part, he saw no objection to it, as he told Mr. Hill a few days before; only that it would be advisable to have a chaplain of the Established Church to impart religious instruction to the children. I replied, that we had made the offer to Mr. Hawtayne, who declined it; and it was, therefore, no fault of ours that we were without a chaplain; for we wanted one, and if he would recommend a fit person to us, we should be glad to avail ourselves of his services. I named Mr. Corrie, and then Mr. Crawford; but Mr. ——— said they had both of them enough to occupy their attention. Here Mr. ——— asked me about the amount of salary to be given to the chaplain. Upon my answering "Nothing," he rejoined, "How, then, can you expect that a chaplain will devote much of his time to the School?" Mr. ——— observed, that the best way perhaps would be to leave the children as they were, sending different portions of them to the different Churches and chapels, according to the religious persuasion of their parents or guardians. This was over-ruled by me on account of the distance at which the School was situated, with reference to such places of worship. Before I close this recital, I must add that Mr. ——— elicited information from me with respect to the religious persuasion of each Member of the Committee, including myself, and also with regard to the state of the votes on the question of dissenters. All this I afforded him in a confidential manner, relying upon the known *Christian* character of the individual with whom I had to do.

Before I left him, Mr. ——— asked me "what was the purport of my visit?" I said, "I came to solicit his support for the Institution." He replied "The support of Government?" I answered "No, your individual support." He then interrogated me about the purpose to which it was to be applied, or rather for which it was required. He was satisfied on this point, when I produced a blank book for his subscription, and he was on the very point of signing it. Pausing, however, he said, "I should like first to see the book that contains all the names." I promised to send it to him, which I did as soon as I reached home.

The next day, however, I was favored with no donation, as I had reason to expect; but received the communication, to which so much importance (for what reason I cannot imagine) appears to be attached. To divest it of this seeming importance, I will ask, Are the Committee to overturn their own resolutions and proceedings at the suggestion of every person that chooses to scribble a few lines, though it is out of place for him to offer any when a mere donation is solicited from him? To give, or not to give, is

I conceive the utmost limit of his province ; but for such a one to say " I don't like your Institution ; if you will mould it to the shape of my heart (whatever that be) you shall have my support," is a direct insult to common sense. Where is our respectability, our honor, our virtuous pride, if we suffer such things to take place amongst us ?

To sum up the whole in one word. Did the Committee require me to produce all communications, whether public or private, at their weekly meetings for the transaction of business ? No ; but they positively said " You will not trouble us with any but official communications. Mr. Hawtayne has given us trouble enough with his demi-official production ; and we will have no more of it."

This, then, is the real fact of the case ; and these are the grounds upon which the whole question hinges. Mr. ———'s communication is precisely of the same nature with that of his predecessor Mr. Hawtayne, about which it was said, " We will have no more of it." But in this opinion I am not singular. I stand supported by every Member of the Committee, to whom Mr. ———'s letter was shown ; and surely the concurrent testimony of three Members ought to be held in respect on a question of this kind.\*

11th March, 1823. (Signed) JOHN W. RICKETTS.

I shall defer offering any opinion until we meet on Thursday next. (Signed) W. D.

Mr. Ricketts's explanations and arguments for not submitting Mr. ———'s note to him to the Committee, on the plea of its being a private communication, may for aught I know to the contrary be very true ; but I should like much to know his reasons for shewing it to a *part* of our Members, and not to the whole † Had I seen it, I certainly would have advised him to produce it on the Committee Table. This, in my humble opinion, does not savour well, and of course leads one to put a different construction on his conduct, which, had it been otherwise, would not have been the case. So important a document, and from so respectable a quarter, ought I think to have been laid before us for our serious consideration ; and I am of opinion, had we been guided by its arguments and advice‡, the Institution would have opened more

\* In the original, the foregoing explanation is interspersed with a few observations, which it is unnecessary to publish.

† My reason is simply this. Viewing the communication as a *private* one, I of course considered myself as sole master of the property, and accordingly shewed it to those who called at my house ; but I must confess that I felt reluctant to extend this privilege indiscriminately to all. All men are not gifted with the same *strength of judgment*, and *firmness of conduct*. Some are so weak as to be dazzled with extrinsic circumstances, which do not enter into the real merits of a question. Hence we hear of expressions like these : " So important a document, and from so respectable a quarter"! A similar communication from a person in the lower walks of life, would perhaps have drawn forth language like this : " So trifling a document, and from so despicable a quarter." But this is neither reason nor argument.

‡ What guided by that which did not exist ! With equal propriety, might we expect the antediluvians to have been guided by the " advice and arguments" of those who live at the present day. All our arrangements had been finally concluded and embodied in a Prospectus which appeared in the Newspapers of Calcutta, and 1000 copies of the same Prospectus had been printed off for general information, when this letter came into existence, by the " arguments and advice" contained in which, it is gravely said, the Committee ought to have been guided in their prior proceedings.

favorably than it has; that, instead of 10 or 12 Scholars on the first day of its opening, we would have seen *thrice* that number, probably more.

Had I been possessed of Mr. \_\_\_\_\_'s note. I certainly would have thought it my bounden duty to have submitted it to the Committee,\* as a document (though a private one) too important to be thrown aside. I have only one question to put to the Secretary,† which is, Will he put his hand on his breast, and say, that had Mr. \_\_\_\_\_ written in favor of the dissenters, and recommended that the Institution should be established on *their* principles, would he have withheld it from the General Committee? If his reply be in the affirmative, I have then done with him.

(Signed)

T. B. SCOTT.

Owing to the late hour when the Secretary's Reply to the Requisition of the Committee was read, and his oral explanation ended, Dr. Frith deferred his motion on the subject until Thursday week.‡ As no new ground is shewn why this Requisition and Reply is circulated, backed by the Minutes of Members§, who were favored with a sight of Mr. \_\_\_\_\_'s letter, I must strongly protest against such "manœuvres" || to forestal a most important and vital question, and against the finis with which these Minutes are wound up by a third and uncalled for¶ explanation from the Secretary in the present stage of the business. As no document accompanies these Papers, to explain to me the reason \*\* of circulating the Committee's Requisition and the Secretary's Reply, and as I disapprove of and protest against such manœuvres†† of forestalling a vital question, I reserve my sentiments of the whole transaction until Thursday night. Before I conclude, I shall candidly say that I will not lend myself to any proceedings of so very questionable a nature, as recommended by the members who were more privileged than myself to be privately shewn, and consulted on Mr. Harington's letter.‡‡

(Signed)

J. F. SANDYS.—J. K.

\* What! would he have done so, in spite of his own Resolution to an opposite effect? Well, I must confess that I would not imitate such conduct.

† I am not obliged to speak as to what would have been my conduct in a *supposed* case; but I have also one question to put to this member; which is, Will he lay his hand on his heart, and say, whether he would have taken so much notice of Mr. \_\_\_\_\_'s communication, if it had been "suppressed" under the circumstances laid down by himself? If his reply be in the affirmative, then I have done with him.

‡ This looks like a palpable "manœuvre"; for Mr. Sandys would seem to have been privy to a motion *intended* to have been made by another member.

§ These members resided in my quarter of the town, and the papers were consequently sent to them first in priority of time. As usual, they were also sent to Mr. Sutherland; but he twice declined seeing them.

|| Elegant! Quite Editorial!

¶ "Uncalled for." How so? I wrote the second explanation, to comply with the call of a member, who began his minute with saying "For my part, I should have been better satisfied, had Mr. Secretary, &c." Now, if a man will not make use of his eyes, whose fault is it?

\*\* How did the other members understand the "reason" of circulating these papers? Mr. Sandys "suppressed" my Explanation a few days before, and no wonder he now objects to its being circulated!

†† Again!

What an air of vulgar suspicion, breathes through the whole of this member's writings!

I entirely subscribe to the sentiments expressed by Messrs. Scott and Sandys.

(Signed)

P. S.

I most decidedly concur in the sentiments expressed by Mr. Sandys, and enter my most positive and decided protest against the irregular and unnecessary proceedings of the Secretary. The question was fully before the Committee, and adjourned for debate to the following Meeting. I shall, therefore, reserve my sentiments till the Meeting takes place, and then give utterance to them, if I am allowed to do so by the Secretary, who entirely put a stop to my going on in the last Meeting.

(Signed)

R. FRITH.

There is nothing mysterious or irregular in my proceeding to warrant so objectionable an expression as "manœuvre" on the part of Mr. Sandys. Of this, indeed, he would appear to be guilty himself, as I shall prove in the sequel.

Mr. Sandys writes the Requisition placed at the head of all these papers, and circulates it with much care and secrecy among the Members, accompanied by a private communication, with a view to persuade them to support him in the mischievous design which he had formed against me. He obtains the countenance of all their names, and sends the paper to me on the forenoon of Thursday last, "with his compliments!" Anxious to afford an immediate explanation on the subject, I replied to the Requisition without delay; so that Mr. Sandys must have received my reply in the course of an hour. This expedition was employed by me, expressly to enable him to circulate my reply with the same assiduity which he exercised with regard to the Requisition, in order that the Members might see the whole case before they assembled in the evening. But the assiduity, to which I trusted, seems to have taken its flight. It was completely exhausted on the first part of the work; so that there was none of it left for the circulation of my Explanation. Mr. Sandys *suppressed* (to use his favorite expression) yes, he suppressed my reply; and when I came to the Meeting in the evening, upon enquiry, I was disappointed to find that none of the Members had seen it. In this state of close air-tight suppression did the unfortunate document remain till about the close of the Meeting, when it was produced by Mr. Sandys in compliance with my express call. My Reply was read to the Committee, and some oral explanation followed on my part; but the lateness of the hour prevented them from coming to a conclusion on the subject.

Now that I have circulated my Explanation, and obtained the sentiments of the Members in writing, Mr. Sandys exclaims "I protest against such manœuvres"!!!

Under the circumstances above mentioned, the Meeting broke up, and my affair was left undecided. Does Mr. Sandys suppose, that I was not to circulate my Explanation to all the Members, that their sentiments might be expressed in writing upon a question, relative to which I was requested to explain "in writing"? Where is the irregularity? Where is the least shadow of a manœuvre? Assertion, bare assertion, will not do; and, if Mr.



Sandys has taken upon himself to risk so objectionable an expression, he is now required to support it by proof.\*

(Signed) J. W. RICKETTS.

12th May 1823.

No. XXX.

April 22d 1823.

Mr. ——— would readily contribute towards the objects of the Parental Academic Institution, if he were satisfied that those objects are attainable by the means proposed. But on this point he entertains considerable doubt, and must therefore suspend his judgment till the Institution is more completely formed, and proved by the arrangements made for it to be deserving of public encouragement.

Mr. ——— takes the liberty of adding, that, if it be really meant to carry into effect the declared pledge that the "religious principles of the Institution will be those of the Established Church of England," it seems indispen sibly necessary that all the Officers employed in the Academy should be of the Church of England; in which case, it might be connected with the National School Establishment, and provided with Masters from that Institution. But if circumstances prevent this, and require the employment of Professors, and others, not of the Church of England, consistency seems to forbid the continuance of the ostensible rule above quoted, and to suggest that the Institution be established in connection with the British and Foreign School Society, from which it would not be difficult to obtain a Master well qualified to give instruction on the Lancasterian plan. †

No. XXXI.

To J. W. RICKETTS, Esq.

*Secretary to the Parental Academic Institution.*

SIR,

I must beg leave respectfully, but firmly, to enter my protest against the practice of the Rev. Mr. Hill, in privately inculcating the tenets of the Dissenters into the pupils of the Institution. I did not come to the knowledge of this until to day; when casually looking upon one of the pupil's slates, I perceived the under-written memoranda, which appear to be the heads of a lecture on the duties of prayer:—

"The first thing is forgiveness."

\* This *additional* defence would not have been written, but for Mr. Sandys's audacity in attempting to fix an *additional* charge upon me; namely, "mauvais-vre." To have remained silent under so gross an insult, would have left him to enjoy a sort of secret triumph. Mr. Sandys objected to my reading this defence at the meeting; but now it is for each one to read it for himself.

† This communication bore no address within; but on the outside of the same sheet, was superscribed,

"J. W. RICKETTS, Esq.

*Sec. to the P. A. Institution."*

On the other envelope again, was written simply,

"J. W. RICKETTS, Esq."

"I want to be made clean by the blood of Christ."

"I want the favour of God."

"I want the mercy of God."

It would not become one of my small experience, and of an age so young, to make comments upon the conduct of a person infinitely my superior in point of years; but, placed as I am in charge of a rising Institution, the professed principles of which are confessedly those of the Established Church, (of which I shall ever be proud to own that I am a Member,) I feel myself bound in duty to lay this statement before the Committee of Management. Believe me in so doing there is no personal intention in regard to Mr. H.

8th May, 1823.

(Signed)

R. SMITH.

### XXXII.

#### *To the Master.*

SIR,

With reference to your letter of yesterday's date, which was laid before the Committee of Management at their last Meeting, I am directed to request that you will state, for their information, the name of the boy on whose slate the heads of the lecture referred to by you were written; and that you will also ascertain whether he wrote them himself, or whether they were dictated to him by the Rev. Mr. Hill.

(Signed)

J. W. RICKETTS,

Sec. P. A. I.

Calcutta, 9th May, 1823.

### XXXIII.

*To J. W. RICKETTS, Esq.*

*Secretary to the Parental Academic Institution.*

SIR,

Previously to my laying the statement before the Committee, I made every enquiry. The pupil's name, upon whose slate the heads of the lecture were found, is Bowman; and Mr. Hill himself dictated them. My information comes from the pupils of the Algebra class, who were under the tuition of Mr. Hill, at the time.

(Signed)

ROBT. SMITH.

9th May, 1823.

### XXXIV.

*To J. W. RICKETTS, Esq.*

*Secretary to the Parental Academic Institution.*

SIR,

In a conversation between myself and the Rev. Mr. Hill, wherein I explained that my motive for making the statement of date 8th instant, was entirely of a public nature, he (Mr. Hill,) after endeavouring in vain to draw me into a discussion upon doctrinal points, remarked that numbers of those in this Presidency, who professed the principles of the Establishment, never went to church; that they ridiculed those who made use of Family Prayer,

that the appointment of Bishops was contrary to reason ; and that they (the members of the church above alluded to) would be found at the last day in the " lake of fire and brimstone."

As a Member of the Established Church, and an officer in this Institution, I feel it my duty to protest against the use of such language by the First Professor in the Institution.

(Signed) R. SMITH.

15th May, 1823.

No. XXXV.

A.

GENTLEMEN,

We, as the superintendents of the P. A. I. having heard that the sentiments of the Committee are at variance in reference to our connexion with the Institution ; and also the principles on which it ought to be conducted : and feeling ourselves interested in its welfare, desire to communicate to the Committee our sentiments respecting the situations they have called us to occupy ; and the disagreeable circumstances in which the latter discussions of that body have placed us.

It must be evident to every one, from the public character as Missionaries which we sustain, and the offices which we discharge, that we must be unworthy of the trust which the P. A. I. has confided to us, if we could so far deviate from the vows which we have made in England, as to forget that our object was to enlighten and to moralize Bengal :—You, therefore, by requesting us to take the superintendence of this Institution, must have believed that no small inducement on our part to take any share in its concerns must be that of cultivating the morals of youth, and of training them in principles common to Christianity, independent of minor distinctions included in the terms Dissenters, Baptists, Churchmen, &c.—Every individual of the Committee to whom we were then known, urged upon us, (to remove every difficulty from our minds which could arise from engaging in any thing not strictly Missionary,) the incalculable benefits which we should confer on the rising generation by imparting religious instruction. An extract of a written communication from one of the Committee, and which accords with the sentiments verbally conveyed to us by others, will justify our expectations and our conduct in the present affair " I am fully aware of the obligations you owe to the Parent Society (*the London Missionary Society*,) to confine your duties among the Heathen, yet when I consider the incalculable benefits which are likely to accrue from educating the rising generation which form the link between the European and the Aborigines of this country, and the great likelihood of a source of Missionary individuals arising out of the result of such labours, I cannot but, in the sincerity of my heart, wish that you would step forward to take the immediate charge of the school, under conditions pending a reference to, and the decision of the Society in England ; who, I am sure, would not object to such a laudable undertaking, and one from which much good may be expected, affecting the Missionary labours in the East."

(Signed) J. L. BLANEY.

Induced by these sentiments we readily stepped forward to conduct the mental department of the above Institution, and have

reason to believe that the communications thus made to us were not only the undisguised sentiments of the Gentlemen who made them, but also the sentiments of the majority; since we understand no discussions, on the topic of religion, arose in the Committee prior to our being invited, and our acceptance of the invitation to become connected with the Institution.

Since that period a Resolution was passed that the religious principles of the seminary should be those of the established Church; and prayers were read by Mr. Smith; but no service was conducted by a *Chaplain*, in whose absence, or in case of no one being obtained, we were led to expect that we should conduct the devotional services of the Institution.—Last week the Bible of the Society was presented to us by you, from which we conjectured that at least we were expected to make use of it in the Institution.

You can, therefore, conceive how much our minds have been grieved by the discordant views which have been taken of our connexion with the seminary; we feel grieved to become the subjects of the public prints, and to be represented as being detrimental to the welfare of the Institution.

We have stated to several members of the Committee our desire of so identifying our interests with those of the Institution as to share in its calamities, and to assist it in adversity, even to the reduction of the salaries allotted to us by one half, if circumstances should require it;—and we have made concessions of having the Church service regularly performed if we might be allowed to inculcate the principles of Christianity among the children; which prove that we are actuated neither by mercenary views, nor by bigotry, nor by a desire of proselyting the children to our particular tenets; but only by a desire of benefiting the *Parental Academic Institution*. If these views, Gentlemen, deserve your approbation, we ask no other reward than your esteem; if they merit censure, condemn them, and we shall retire.

We have taken every prudent step to discover the source of the existing difficulties. Mr. Harington has informed us Government he believes has no objection to your measures; and his letter to Mr. Ricketts only requests you to be consistent in your proposals and your measures. Mr. Thomason, on whom we called this morning, assures us of his friendship; and from what other source the evils may have arisen time perhaps will explain: but we do indeed request of you, Gentlemen, decidedly to state to us, if you wish our connexion with the Society to cease; and if not, on what plan that connexion ought to be continued.

(Signed)

M. HILL,  
J. B. WARDEN.

No. 11, *Park Street*, May 28, 1823.

B.

TO THE REV. MESSRS. HILL and WARDEN.

GENTLEMEN,

In reply to your letter of the 28th ultimo, I am directed by the Managers of the *Parental Academic Institution* to express to you the regret\* with which they learn that the vows which

\* Joy, perhaps, would have been nearer the truth.

you have made in England to enlighten and moralize Bengal, bar you from acting as secular Tutors only in the Institution ; and as the Managers cannot feel themselves justified in deviating from a chief principle of the Institution, by sanctioning the exercise of your pastoral functions also, your retirement from the situations you now hold in the Institution, becomes consequently unavoidable.\*

(Signed)

J. HARWOOD,  
Sec.

*Calcutta, Committee-Room, 6th June, 1823.*

#### No. XXXVI.

#### *Minutes of the proceedings which took place at the Parental Academic Institution.*

*Friday, June 6, 1823.*—As Messrs. Hill and Warden returned, about  $\frac{1}{2}$  past 9 o'clock this morning, from the transaction of some business which had called them out, and were entering the verandah, they were met by a person who presented them with the letter No. 35 B. which was sent to them by the Secretary in reply to one which they had sent to the Committee. From this communication they understood that their connection with the Society must be dissolved, but supposed that they would be allowed at least a short period to make their "exit gracefully," and the more so as they had been informed that the Committee had, on the previous evening, been unanimous in expressing their unqualified admiration of their character and deportment. Accordingly they proceeded to their usual routine of business, when on a sudden, about five and thirty boys were conducted by three gentlemen into the dining room, adjoining the school-room, marshalled round the table, and in the presence of several members of the Committee were addressed by one of the gentlemen who had accompanied the children. They were then conducted into the School-room, and ordered to mingle with the boys who were already seated at their lessons.—Astonished almost to stupefaction, Mr. Warden enquired of the members of the Committee who were present, if they wished his connection, and that of his colleague, to be then closed, adding that they had no objection to such an event if it were desired. A reply was given in the affirmative, and Mr. W. was informed that other teachers had been procured to succeed him and Mr. Hill.—Mr. W. who was then residing on the premises, said, "You are aware, gentlemen, that Mrs. Warden has just been confined, and that her

\* This is no answer to the letter from the Rev. Messrs. Hill and Warden, who never insisted upon the exercise of their pastoral functions in the Institution. But what if they did? Where is the *sin* of such conduct? They would have inculcated nothing among the Pupils, but principles which are essential to genuine Christianity. Some, however, would seem to wish that their children might be brought up in "the mere *form* of Godliness, denying the power thereof." O! the force of prejudice. After this, let us never charge the Hindoos around us with bigotry or superstition. Enough of these may be found at home. Two Professors are ejected from a public Institution, because they have made vows in England "to enlighten and moralize Bengal"!!! Who more fit, I would say, for educating the rising generation, than men of such a stamp?

removal at present is consequently impossible." He was told that of course he might remain till he could procure a suitable abode, and then retired with Mr. Hill up stairs.

In a short time afterwards a great number of children's coats were brought into the room adjoining Mrs. Warden's. The confusion unavoidably connected with this affair, led Mr. W. to complain to one of the gentlemen who was presiding, of the impropriety of such a measure without previous information being given respecting it, and expressed his fear that, Mrs. Warden who had already had an attack of fever since her confinement, and who was then exceedingly ill in consequence of the transactions of the morning, would feel most serious effects from them.—He was told, that it was a public Institution, and that such things could not be avoided, and beside that Mrs. Warden was comfortable in her own room.

As the coolies continued to come in, and there seemed no probability of the bustle subsiding, a friend suggested that the removal of Mrs. Warden from the house would be attended with far less danger than her continuance in it under such circumstances. Accordingly were removed, at one o'clock in the day, a lady who had been confined on the preceding Saturday, and her infant child, whose premature birth had, she doubts not, been occasioned by the anxieties which she had felt from the proceedings of the Committee of the Parental Academic Institution.

#### No. XXXVII.

#### *The Protest of Messrs. W. Dacosta, R. Kerr, and M. Johnston, Members of the Committee of Management of the Parental Academic Institution.*

With the view of vindicating the honour and reputation of the P. A. I. we, the undersigned Members of the Committee appointed to manage the concerns of that Institution, do hereby enter our solemn Protest against the Resolution by which the Rev. Messrs. Micaiah Hill, and Joseph Bradley Warden, were on Friday, the 6th Instant, removed from their offices in that Institution.

1st. Because, as will be found from the Records of the Committee, those offices were conferred on those Gentlemen by the major part of the Committee, after a fair, a patient, and a protracted deliberation of the question by every Member of the Committee, and thence not liable, as we conceive, to be set aside, except on some strong ground of necessity which has not any where been shewn or made out.

2nd. Because the Institution was one, raised for the sole purpose of giving a solid education to the rising generation; and not, as the Resolution in question would have it to be supposed, established for the purpose of sending into the world a body of Divines or of Theologians.

3rd. Because the letter itself from Messrs. Hill and Warden, upon which the Resolution was moved and carried, was overlooked in all its essential points; for while it proposed sacrifices on the part of the Rev. Gentlemen, both of personal feeling, habits, and even of emoluments, and referred to their readiness of sharing in all the vicissitudes of success or failure to which the Institution might

be exposed, the Committee confined their attention to the solitary circumstance of those Persons being dissenters from the Church of England.

4th. Because the carrying the Resolution, while as yet there was pending a call on the part of those who moved and seconded it, for the correspondence which led to the employment of the Rev. Gentlemen in the Institution, shewed a total disregard of the Forms of investigation observed on all occasions wherein the ends of justice and truth were to be served; and indicated a disposition to get rid of the Gentlemen without reference to their fitness or unfitness (the only question which as we conceive it was competent for the Committee to decide) for the work to which they had in fact been earnestly, repeatedly, and officially invited by the Committee themselves, through their Secretary. That this disposition was more glaringly apparent when a requisition for a General meeting, signed by ourselves and two other members, Messrs C. Kerr, and J. L. Heatly (who were prevented by indisposition to attend the meeting on Thursday, 5th Inst.) was set aside, although founded upon the 10th clause of the Resolutions by which the Committee came into existence; and although the object of it was as distinctly explained by us at the meeting to enable the Body, from whom the Committee derived their Office, to determine on the question relative to Messrs. Hill and Warden's employment in the Institution.

5th. And finally, because we conceive that the manner of carrying the Resolution into effect, was characterised by a precipitancy and want of consideration, highly unfavourable to the reputation of the Committee for deliberation, liberality, and humanity.

For the foregoing reasons we do enter this our protest against the Resolution adverted to, and hold ourselves absolved from the responsibility which may attach to the Mover and Seconders of it; and moreover, separate ourselves from the further proceedings of the Committee, until we shall have taken, as proposed in our official Requisition to the Secretary, dated the 2d Inst., the sense of the Proprietors, Guardians, and Friends of the Institution, upon the act by which Messrs. Hill and Warden have been deprived of their offices in this Institution.

(Signed) W. Dacosta,—R. Kerr.—M. Johnston.  
Calcutta. June 7, 1823.

We the undersigned having been prevented by indisposition from attending the Committee meeting of the 6th Inst. but having perfect reliance on the verity of the facts set forth do join in the protest, and we further protest against the Resolution in question.

Because it is in violation of the pledge given to the Public in the Prospectus, and which was founded upon the third Resolution of the 6th March, "that the Religious principles of the Institution should not operate to the prejudice of any denomination of Christians whatever."

Because it is in further and direct violation of the 3rd Resolution of 16th May "excluding all religious discussions from the Committee, the subject having been the cause of much disunion among its Members, and it being understood that religious instruction will be afforded to the children in the same manner as in the other seminaries of Calcutta."

Neither of which Resolutions have as yet been rescinded or amended.  
(Signed) J. L. HEATLY.—J. KERR.





*THE documents now submitted to the perusal of the Public in the following pages, were originally intended for publication in the same Newspapers, which gave publicity to the calumnious Statement to which they refer; but the reason of their non-appearance through that medium will be found explained in the subjoined NOTICE, which was afterwards published in all the Papers, with the single exception of the India Gazette; the printer of which, being a party concerned, most unjustly declined inserting it in that Paper even in the shape of an Advertisement.*

## PARENTAL-ACADEMIC-INSTITUTION.

A refutation of the calumnious Statement made by seven Members of the late Committee, relative to this Institution, which appeared in the India Gazette of the 4th instant, and in the Hirkaru of the 5th, was prepared and sent to both the Editors of those Papers; but they have declined publishing the documents sent to them in any other shape than as an Advertisement.

Considering the infant state of the Institution, the Committee of Management cannot reconcile it to their sense of duty to the trust reposed in them, to entail so heavy an expence on the funds of the Society. They have, therefore, resolved to publish the documents above referred to in the more convenient form of a Pamphlet, which will be announced for delivery as soon as it shall be put out of Press.

The Seminary belonging to the Institution was opened in WELLINGTON SQUARE No. 2 on Friday the 1st instant; and the Committee have the satisfaction to state, that they have been enabled to commence operations with 72 Pupils. They pledge themselves to use their best endeavours for promoting the interests of the Institution; an annual Report of which, with a Statement of the Funds, will be laid before the Society at the expiration of the year.

By order of the Committee of Management,  
(Signed) J. V. RICKETTS,

8th August, 1823.

Sec. P. A. I.

## PARENTAL-ACADEMIC-INSTITUTION;

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It must be obvious to all, that the documents relative to this Institution, which appeared in the India Gazette of yesterday, as published by seven Members of the late Committee, have no legitimate bearing on the *single* question, which gave rise to the present discussion in the public prints; viz. that of proprietary right in the *name* or *designation* of the Institution.

The Daily Advertiser of Thursday last contained a simple Notice under the signature of the Secretary, announcing to the Parents, Guardians, and Friends connected with the Institution, that the Seminary belonging to it would open in Wellington Square No. 12 on the 1st instant.

This Notice was expressly referred to, and quoted in a counter-document published by seven Members of the late Committee on the following day, wherein they most inconsistently resumed the original name of the Institution,—a name which, in the first place, did not really belong to them; and which, in the second place, they had voluntarily relinquished.

So palpable an inconsistency on their part occasioned the necessity of adding a Post-script to the former Notice in behalf of the Committee of Management, the purport of which was to shew their groundless title to the name of the Institution; and the following prominent facts were adduced in support of the case; viz.

1st. The usurpation of the “original” School in Park Street by seven Members of the late Committee of Management.

2dly. The consequent election of a new Committee at the General Meeting of the Society on the 12th June last.

3dly. The adoption of a new name on the part of the seven Members for the Seminary under their management, in a Circular issued by them immediately subsequent to the General Meeting, wherein they designated it “The Calcutta Grammar School.”

Under these circumstances, it was asserted in the Post-script to the Notice above mentioned, that their resumption

of the original name of the Institution was considered wholly inadmissible by the Committee of Management.

Now it is very remarkable, that none of the foregoing facts are denied, or even attempted to be denied, by the seven Members of the late Committee; though, to evade the circumstance of their having adopted a new name for the Seminary in Park Street, they would seem to have recourse to a wrong emphasis placed on the word "propose," as used in their Circular above referred to. But it is easy to perceive, that the real sense of the transaction would be given by restoring the emphasis to its proper position, and placing it on the words "in future," which the rules of sound criticism certainly require, and which at once decides the matter beyond all controversy. Surely the English language is not so meagre in words, as to fail in supplying a propriety of expression suited to the nature of the case. If the innovation with regard to the name of the School in Park Street had really not been determined on, at the time when the Circular of the seven Members was published, the phrase "at a future period" would doubtless have been employed as appropriate to the occasion; nor is it likely, that a crude and undigested plan, which was yet in embryo, would have been formally announced to the Public in the following explicit terms. "The Institution under our management, we propose to designate, *in future*, (that is, from this day, and for the time to come,) the "CALCUTTA GRAMMAR SCHOOL."

Aware, it would seem, of the slender foundation of their argument on the point above noticed, the seven Members of the late Committee have been compelled to relinquish a second time the legitimate name of the Institution, and to revert to that of the "Calcutta Grammar School;" which, indeed, was the sole question at issue in the present case.

As this point has now been most clearly and unequivocally conceded to the Committee by the seven Members, nothing more would remain to have been done; but their injudicious introduction of extraneous matter, evidently with a view to undermine the interests of the Institution, renders it incumbent upon the Committee of Management to take this last opportunity of publishing the following documents, which motives of forbearance have hitherto restrained them from laying before the Public, and which they trust will obviate the necessity of making a second appeal to their judgment through the medium of Newspapers.

It is also proper to observe, that the seven Members of the late Committee labour under a most egregious error with

regard to the "discreditable" opposition stated to have been made against them; since, in reality, the whole of their own conduct has been diametrically *opposite* to rule and principle. In the first place, they openly resisted an official call which was made by five of their late colleagues for a General Meeting,\* in strict conformity with Clause X. of the Resolutions passed on the occasion of the 1st March last. In spite of this unwarrantable resistance, however, a General Meeting of the Society was convened on the 12th June; the day following which, a Circular was issued by the seven Members, grossly misrepresenting and distorting the acts of their colleagues. To this, a reply was made on the part of the present Committee in their Circular dated the 30th of the same month. To recite another case:—A simple Notice was issued in the Daily Advertiser, relative to the opening of the Seminary in Wellington Square. Here no allusion was made either to a Grammar School, or to any other School in Park Street; yet the seven Members of the late Committee assailed the Notice with their wonted opposition; and, when a rejoinder is given, they are the first to exclaim "Opposition, discreditable Opposition!"

To sum up the whole in a few words:—Their Circular† of the 13th June is an *attack*. That of the 30th June is a *defence*. Their Notice of the 31st July is an *attack*. The Postscript of the 1st August, appended to the Notice of the 30th July, is a *defence*. Their Statement contained in the India Gazette of yesterday, is an *attack*. The present document is a *defence*.

\* What would the General Meeting of the 1st March have said, if one among them, moved by a prophetic influence, had risen from his chair to declare the following fact?

"Gentlemen, it is true you have just elected thirteen persons to manage the concerns of the Institution on your behalf; but I foresee that a division will take place among them ere long, when an Appeal will be made to yourselves by five of them, according to Clause X. of the Resolutions passed this evening, to decide the matter in dispute; and when the other seven will positively set you at utter defiance, saying, 'We have nothing to do with you. We grant that you were appointed us to act on your behalf; but we are now in possession of the School in Park Street, and propose to destroy its identity by designating it in future 'THE CALCUTTA GRAMMAR SCHOOL,' over which we shall reserve to ourselves the exclusive control.'"

It is easy to see, that, if such an event had been predicted as above supposed, all present would have declared with one accord for the election of seven other individuals, in the room of those who would but wait an opportunity to usurp the trust committed to their charge.

† Subjoined to this Circular is an Address to the seven Members by their late colleagues, dated the 12th June. A more *specious* document was perhaps never penned in similar circumstances!

Equally unfounded is the assumption of the seven Members of the late Committee, that the "minority" of that Committee have been engaged in acts of opposition towards them. The "minority" retired from their office immediately on the election of a new Committee of Management at the General Meeting of the 12th June; so that all proceedings relative to the Institution subsequent to that period, are chargeable to the proper Committee, and not to the "minority," as the seven Members have erroneously stated. Nor do the Committee shrink from the responsibility attached to acts emanating from themselves.

From the publication of certain documents purporting to be extracts from the Proceedings of the late Committee under date the 15th May last, the seven Members would endeavour to convey an insinuation, that those Proceedings had some connection with what subsequently took place in the Institution. On this point, however, it is necessary most explicitly to undeceive the Public. The Proceedings of the 15th May, whatever they were, certainly led to the resignation of the Secretary, who immediately dissolved his connection with the late Committee. This is a fact which has never been disputed in any quarter, and therefore never called in question; but it was the unwarrantable proceedings of the 5th June, as detailed in the Protest of the "minority," which gave rise to the serious offence complained of, and which ended in the complete usurpation of the School in Park Street on the part of the seven Members; and here they have failed to offer any thing in their own exculpation.

After this exposition of the case, it would be needless for the Committee of Management to shew the absurdity of the claims, which appear to have been set up by the seven Members, as to the "originality" of the Seminary in Park Street. Its identity has been completely destroyed both by the first act of usurpation, and by the subsequent arrangements made for it; nor does it bear the slightest resemblance in any of its features to the Institution, which was projected and formed on the 1st March last. Under present circumstances, therefore, the "Calcutta Grammar School" can be considered in no other light than that of a private establishment in the hands of seven private individuals, who have to all intents and purposes dissolved their connection with those by whom they were delegated to act.

In conclusion, the Committee of Management leave it to the good sense and discernment of the Public to determine, whether the epithets "disgust" and "discreditable" can, with any colour of justice, be applied to their past arduous

exertions in protecting the rights and interests of the Society entrusted to their care, which were in imminent danger of annihilation by the machinations of those who have studiously sought to pervert the original design of the Institution.

By order of the Committee of Management,

J. W. RICKETTS,  
Sec. P. A. I.

5th August 1823.

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(Copies.)

To Mr. Sec. Harwood,

P. A. I.

SIR,

We, the undersigned Members of the Committee of Management, request that you will convene a Meeting of the Parents, Guardians, and Friends of the P. A. I. (agencely to the 10th Resolution of the General Meeting) to decide on the Revd. Messrs. Hill and Warden's letter of the 28th Uto and such other matters as may be laid before them. We are, Sir,

Your &c.

(Signed) J. L. HEATLY, M. JOHNSTON, R. KERR,  
June, 2nd. 1823. C. KERR, W. DACOSTA.

Mr. Sec. Harwood.

P. A. I.

SIR,

We, the under-signed, herewith enclose our PROTEST to the Resolution of the Committee of Thursday last for the removal of Messrs. Hill and Warden from the Institution, and request it may be recorded at full length on the Committee's Proceedings. We are, Sir,

Your most obt. Servants,

(Signed) W. DACOSTA, R. KERR, M. JOHNSTON,  
9th June, 1823. C. KERR, J. L. HEATLY.

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*The Protest of Messrs. W. Dacosta, R. Kerr, M. Johnston, J. L. Heatly, & C. Kerr. Members of the Committee of Management of the Parental-Academic-Institution.*

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1st. Because, as will be found from the Records of the Committee, those offices were conferred on those Gentlemen by the major part of the Committee, after a fair, a patient, and a protracted deliberation of the question by every Member of the Committee, and thence not liable, as we conceive, to be set aside, except on some strong ground of necessity, which has not any where been shewn or made out.

2nd. Because the Institution was one, raised for the sole purpose of giving a solid education to the rising generation; and not, as the Resolution in question would have it to be supposed, established for the purpose of sending into the world a body of Divines or of Theologians.

3rd. Because the letter itself from Messrs. Hill and Warden, upon which the Resolution was moved and carried, was overlooked in all its essential points: for, while it proposed sacrifices on the part of the Rev. Gentlemen, both of personal feeling, habits, and even of emoluments, it referred to their readiness of sharing in all the vicissitudes of success or failure to which the Institution might be exposed, the Committee confined their attention to the solitary circumstance of those persons being dissenters from the Church of England.

4th. Because the carrying the Resolution, while as yet there was pending a call on the part of those who moved and seconded it, for the correspondence which led to the employment of the Rev. Gentlemen in the Institution, shewed a total disregard of the forms of investigation observed on all occasions wherein the ends of Justice and Truth were to be served, and indicated a disposition to get rid of the Gentlemen without reference to their fitness or unfitness (the only question which, as we conceive, it was competent for the Committee to decide) for the work to which they had in fact been earnestly, repeatedly, and officially invited by the Committee themselves, through their Secretary. That this disposition was more glaringly apparent when a requisition for a General Meeting, signed by ourselves and two other members, Messrs C. Kerr, and J. L. Heatly (who were prevented by indisposition to attend the meeting on Thursday, 5th Inst.) was set aside, although founded upon the 10th clause of the Resolutions by which the Committee came into existence; and although the object of it was as distinctly explained by us at the meeting to enable the body, from whom the Committee derived their office, to determine on the question relative to Messrs. Hill and Warden's employment in the Institution.

5th. And finally, because we conceive that the manner of carrying the Resolution into effect, was characterised by a

precipitancy and want of consideration, highly unfavorable to the reputation of the Committee for deliberation, liberality, and humanity.

For the foregoing reasons, we do enter this our PROTEST against the Resolution adverted to, and hold ourselves absolved from the responsibility which may attach to the Mover and Seconders of it; and moreover, separate ourselves from the further proceedings of the Committee, until we shall have taken, as proposed in our official Requisition to the Secretary, dated the 2d Inst., the sense of the Proprietors, Guardians, and Friends of the Institution, upon the act by which Messrs Hill and Warden have been deprived of their offices in this Institution.

(Signed) W. DACOSTA,—R. KERR,—M. JOHNSTON.  
*Calcutta. June 7, 1823.*

We, the undersigned, having been prevented by indisposition from attending the Committee meeting of the 5th Inst. but having perfect reliance on the verity of the facts set forth, do join in the protest; and we further protest against the Resolution in question

Because it is in violation of the pledge given to the Public in the PROSPECTUS, and which was founded upon the third Resolution of the 6th March, "that the religious principles of the Institution should not operate to the prejudice of any denomination of Christians whatever."

Because it is in further and direct violation of the 3rd Resolution of 15th May "excluding all religious discussions from the Committee, the subject having been the cause of much disunion among its Members, and it being understood that religious instruction will be afforded to the children in the same manner as in the other seminaries of Calcutta."

Neither of which Resolutions have as yet been rescinded or amended.

(Signed) J. L. HEATLY,—C. KERR.

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(Circular.)

SIR,

Conformably with the 10th Clause of the Resolutions passed at the General Meeting holden on the 1st March last, we deem it our duty to convene a Meeting of Parents, Guardians, and Friends to the Parental-Academic-Institution, in order to bring before them certain matters seriously affecting the credit of the Institution, which require their special consideration.



The proposed Meeting will take place at the Society's House No. 11. Park Street, on Thursday evening next, the 12th Instant, at  $\frac{1}{2}$  past 7 o'Clock; and we accordingly beg leave to solicit the favor of your attendance. We are, Sir,

Your Obedient Servants,

(Signed) W. DACOSTA, J. L. HEATLY, R. KERR,  
June 7th 1823. C. KERR, M. JOHNSTON.

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*I. Harwood Esq.*

Sir,

*Sec. to the P. A. I.*

In reference to our official requisition addressed to you on the 2nd Inst. we have to intimate for the information of the other Members of the Committee, that a Meeting of the Proprietors, Guardians, and Friends of the Institution has been convened by us at the Society's House in Park Street on Thursday night the 12th Inst. at  $\frac{1}{2}$  past 7 o'Clock; and we request, therefore, that you will cause the necessary preparations to be made for the convenient reception of the body, as well as of the Committee, at the time appointed.

(Signed) W. DACOSTA, J. L. HEATLY, M. JOHNSTON,  
June, 11th 1823. C. KERR, R. KERR.

*(Circular.)*

*To the Parents and Guardians of Children in the Parental-Academic-Institution.*

The Managers of the Institution deeming it their duty to prevent disappointment, beg leave to notify, that no Meeting of the nature set forth in a Note circulated by Mr J. W. Ricketts bearing the signatures of Messrs. J. L. Heatly, M. Johnston, R. Kerr, C. Kerr and W. Dacosta, can take place at the School, No. 11, Park Street, nor do they intend to trouble the Parents and Guardians of Children committed to their care, by making any such unnecessary calls upon them, knowing the relative situation in which the Managers stand towards them; and that any Parent or Guardian desirous of information regarding the Institution, will always receive every attention from the undersigned.\*

(Signed) I. HARWOOD,  
No. 11. Park Street, June 10, 1823. Sec. P. A. I.

\* This Circular, though dated the 10th, was not issued till the 12th, the day appointed for the General Meeting.

(Circular.)

Messrs. DACOSTA, HEATLY, JOHNSTON, C. KERR, and R. KERR, Members of the Committee of Management for the Parental-Academic Institution, beg to express to the Parents, Guardians, and Friends of the Institution, their profound astonishment at a Paper, dated the 10th Instant, but only circulated this morning, in the name of persons assuming to themselves the title of Managers of that Institution.

They deem it proper, therefore, to counteract the tendency of the Paper above mentioned, by informing those concerned, that, by virtue of Clause X. of the Resolutions passed by the Society on the 1st March last, a Meeting will positively be held at the Society's house, No. 11, Park Street, as already notified to the Parents, Guardians, and Friends; and that application has been made to the Police, for preserving regularity and order on the occasion.

Calcutta, June 12, 1825,—2 P. M.

To Messrs. W. Dacosta, J. L. Heatly, M. Johnston, C. Kerr, and R. Kerr.

GENTLEMEN,

Your letter to the address of the Secretary to the Parental-Academic Institution, dated the 11th instant, but received last night by him, has been laid before us, relative to a Meeting you intend to convene, to night, at the School, No. 11, Park-Street, as set forth therein.

We protest against any such assemblage at the School, and we hope its peace and quiet will not be invaded.

We do not acknowledge the control, or interference of any such Meeting, that may be convened; and the public having no right to regulate the internal economy of the School, any proceedings they may engage in, cannot affect the direction of the Institution.

We conceive your Protest sufficient, and find on the subject of the late changes effected in the Institution, under the direction of us, the majority of its Managers: and if you do not feel satisfied after having made your protest, we, the majority, shall have no objection to take every responsibility upon ourselves, and relieve you from every engagement already entered into by the Managers of a pecuniary nature; and give you every sufficient indemnity, to that effect, which you may require.

We are concerned to find you entertain an idea of proprietary right, in the Parental-Academic Institution, by individual members of the community. We disclaim all and every such right, both on behalf of ourselves and of every other person; although the

Managers and the Managers only, are responsible for every pecuniary engagement already entered into, or which may be entered into; and are subject to the laws of the land for its fulfilment.

We engaged in the formation of the Institution, and consented to act as Managers with no other views than those of promoting the benefit of the youth of the country; of giving them as good an education as can be obtained, and that at as cheap a rate as possible; and in the course of time, of even gratuitous education to the poor; and from the first we conceived, and were always impressed with the idea, that the objects were to be accomplished by every individual disclaiming every proprietary right in the Institution; and by its emoluments or surplus income, being considered the chief means towards the formation of an unalienable Fund for the Institution, under the direction of responsible Managers.

The interest of Parents and Guardians in the Institution, can only be acknowledged so long as their children and wards continue in the Institution and no longer. Their suggestions will of course, always be attended to; but the Managers must act upon their own judgment and discretion relative to the conduct and vital interests of the Institution. We cannot but conceive it unjust to impose upon Parents and Guardians any other responsibility, but that of paying for their children and wards the regulated charges of tuition, so long as they continue attached to the Institution; they being at liberty to remove their children from the Institution, at pleasure.

You will recollect a Gentleman, when we say, that we seek only the good of the Institution, and we believe you sincerely do the same. And to both of us motives are equally one, and unvaried. We therefore go forth now, in the name of the rising generation, not to let us, nor differences operate on your minds to destroy, by the uncessant repetition of the public mind, the objects we are associated together to promote. Permit us to bring to your recollection, Gentlemen, that when we were in the minority we made no appeal to the public, but identified ourselves by disapproving of the measures and protesting against them; we therefore, sincerely hope, that your good sense will sacrifice every other consideration and feeling to the public good,—to the interests of the youth of the country; which alone must influence the conduct of every member of the community to which we belong.

We unfeignedly regret the publicity given to our differences; not because we were unwilling to submit our proceedings to the public scrutiny; but because the unauthorised circulation of discussions in the Management, cannot but be detrimental, not only to this Institution, but also to the cause of our community in general.

*We farther beg leave to acquaint you, for the information of such of the Donors to the Institution, as feel dissatisfied with the footing on which the Institution has been placed by us, the majority of the Managers, that their donations will be readily returned to them by the Sub-Treasurer to the Institution, on application being made for the same through the Secretary, Mr. J. Harwood.*

*We beg to repose, with confidence, on your judgment and public spirit, to quiet the agitations created in society; tending so directly to the detriment of the Parental-Academic Institution, and to the serious disparagement of our whole community.*

*We are, Gentlemen,*

*Your most obedient Servants,*

(Signed) E. BRIGHTMAN, R. FRITH, C. HUDSON,  
J. KYD, J. F. SANDYS, T. B. SCOTT,  
P. SUTHERLAND.

June 12, 1823

*At a General Meeting of the Society of Parents, Guardians, and Friends connected with the Parental-Academic Institution, held on Thursday evening the 12th June 1823—Present about 150 Persons.*

Mr. C. Reed, in the Chair.

It was Resolved :

1. That this Society consider the proceedings of Messrs. Brightman, Frith, Hudson, Kyd, Sandys, Scott, and Sutherland, Members of the Committee of Management for the Parental-Academic Institution, to have been highly irregular and unwarrantable in the following instances :

1st. In reviving and agitating religious questions of controversy from time to time at the Committee Meetings, although such questions had been repeatedly and decidedly disposed of by the major part of the Committee of Management.

2d. In disavowing all recognition of this Society, from whom they derived their very office as Members of the Committee of Management.

3d. In setting aside the Requisition of five of their Colleagues in office for a General Meeting, which was founded upon the 10th Clause of the Resolutions passed by this Society on the 1st March last,

4th. In abruptly removing, upon their own responsibility, and in defiance of an appeal made to this Society by Messrs. Dacosta, Heatly, Johnston, C. Kerr, and R. Kerr, the Reverend

Messrs. Hill and Warden from their office of Professors to the Institution, under circumstances which are revolting to the feelings of humanity.

4th. In transferring Mr. Draper's School to the Parental-Academic-Institution, and in appointing a Chaplain to the Institution, without holding any consultations on the subject with five of their Colleagues in office.

5. That this Society feel it incumbent on them to remove the seven Members of the Committee of Management above named from the office of trust, to which they were severally appointed at the General Meeting of the 1st March last.

6. That this Society do annul all the proceedings of the seven Members of the Committee of Management above referred to, since the 5th instant, being the date of their irregular assumption of the powers of control over the Institution.

7. That this Society highly approve of the conduct of Messrs. Dacosta, Heatly, Johnston, C. Kerr, and H. Kerr, in the matter above mentioned, and also in having taken precautionary measures with regard to the funds of the Institution.

8. That this Society, viewing with pain and regret the summary removal of the Professors of the Institution without due authority, deem it an act of justice to the Reverend Messrs. Hill and Warden to invite them to resume the functions of their office in the Institution.

9. That the whole of Mr. Smith's late conduct towards the Professors of the Institution, their immediate superiors in office, appears to this Society to have been strongly marked with a spirit of disrespect and insubordination.

10. That this Society deem it conducive to the future well-being of the Institution forthwith to dismiss Mr. Smith from the situation, which he now holds in the Seminary.

11. That the Committee of Management for the Parental-Academic-Institution do consist of eleven Members, including the Secretary: instead of thirteen, as heretofore; five of whom are to form a Quorum for the transaction of business; and any four of whom shall be competent to convene a General Meeting, whenever they may deem it expedient to do so.\*

12. That the following gentlemen be chosen on the Committee of Management, for the remainder of the present year, viz. Messrs. W. Dacosta, J. L. Heatly, J. Jacobs,

\* It was proposed by some person in the assembly, that the Committee of Management might be authorized to accept resignations, and supply vacancies; but this motion was negatived by cries of "No, No."

H. D. Kellner, C. Kew, C. W. Lindstedt, C. B. M. Staunton, W. Sturmer, and P. Wilson

10. That any ten Members of this Society shall be competent to call a General Meeting through the Secretary of the Institution, stating their reasons for such a Request.

11. That, with reference to the various claims on the part of Episcopal and Presbyterian churches, contrasted with those of other Christian communities, this Society do not deem it proper to fix any precise religious character for the Institution; but merely stipulate that such principles of religion shall be inculcated in the School as are common to Christianity, without reference to any minor points which distinguish one denomination of Christians from another †

12. This Society, having heard a statement of the proceedings of the Committee of Management until the time of Mr. Ricketts's resignation, highly approve of his conduct during such time; and considering that they are principally indebted to Mr. Ricketts for the existence of this Institution, they request him to continue to act as Secretary until the termination of the present year. But in regard to Mr. Ricketts's resignation, this Society think him censurable. He was appointed Secretary unanimously by the First Meeting of this Society, and so far from allowing himself to be driven by the improper conduct of any individuals from the important and honorable situation which he held by the unanimous suffrage of this Society, it was his duty to have resisted such conduct, and to have appealed against the same to a General Meeting of this Society convened for the occasion.

13. Mr. Ricketts having accepted the situation of Secretary to this Institution now offered to him, it is determined, in consideration of his being entitled to be regarded as the Founder of the Institution, that he shall be a Member of the Committee of Management; but this privilege is not to be extended to any future Secretary, who shall not have equal claims to the consideration of this Society.

14. That this Society consider the late Committee of Management not to have been authorized to accept the resignation of Mr. Ricketts, further than to lay the same before a General Meeting of the Members of this Society, and that they consider them to have acted most unwarrantably in appointing another Secretary upon their own authority, the Society not having invested them with authority for making such appointment.

† In support of this Resolution, a Paper was read, which elicited loud acclamations.

15. That the thanks of this Society be given to Mr. Reed for his able conduct in the Chair.

(Signed) CHARLES REED,  
Chairman,

To Messrs. E. Brighman, R. Frith, C. Hudson I. Kyd,  
I. F. Sandys, T. B. Scott and P. Sutherland.

GENTLEMEN,

Your letter to the address of five Members of the late Committee of Management for the Parental-Academic-Institution, dated the 12th instant, was read at the General Meeting of Parents, Guardians, and Friends to the Institution, which was convened on the evening of the same day; and I am now directed by the Committee of Management chosen for the remainder of the present year to transmit to you, for your information, the accompanying copy of the Resolutions passed by the Society on that occasion.

2. The Committee cannot but express their profound astonishment at the nature of the error suggested by you, in justification of your late unwarrantable proceedings with regard to the Institution; but, under the circumstances, they deem it unnecessary to enter into the subject any further than to observe that you are liable to the imputation of gross inconsistency as to the question of a General Meeting.

3. When Mr. Brighman and Mr. Hudson, resigned their office as Members of the late Committee on a recent occasion, Mr. Sandys, one of the subscribers to the letter above acknowledged, advocated the doctrine "that it was not in our power to cancel the names of any Member of the Committee chosen by the General Meeting and that a General Meeting could alone sanction the removal of a Member of the Committee;" while Mr. Scott and Mr. Sutherland, two other subscribers to the letter above acknowledged, supported the same doctrine; the former by simply signing his name to Mr. Sandys's Minute on the subject, and the latter by adding, "that he was of the same opinion with Mr. Sandys, that a General Meeting could alone sanction the resignation of a Member of the Committee; and he would, therefore, recommend the convening of a General Meeting for the purpose, when the whole of our proceedings might be laid before them." Nor did any of the rest of the subscribers to the letter above acknowledged, ever disclaim the fundamental doctrine now for the first time rejected by them.

4. But it would be a mere waste of words, the Committee conceive, to contend with you on the score of reason and argument; since you have already usurped the School in Park Street, of which you have assumed the title of Managers, and have bid defiance to a Society, from whom you derive your very existence as Members of the late Committee of Management.

5. The Committee will refrain, therefore, from taking any public notice of the matter, which it will otherwise be their bounden duty to do, on the condition of your subscribing to the following terms; viz.

1st. The restoration of all the books and records of the Institution up to the 12th instant, with the exception of such as are already in my possession.

2d. The renunciation of the title of the Institution.

3d. The restoration of the entire funds of the Institution, as originally collected by the Sub-Treasurer; all expences hitherto incurred to be borne by you.

4th. A Bond of Indemnity to be granted by you against the claims of Mr. Athanass, for house-rent, &c.

5th. The restoration of the Bible and Clock presented to the Institution.

I am, Gentlemen, &c.

(Signed) J. W. RICKETTS,  
Sec. P. A. I.

16th June 1829.

To Messrs. *Brightman, Frith, Hudson, Kyd, Sandys, Scott, and Sutherland.*

GENTLEMEN,

I am directed by the Committee of Management for the Parental-Academic-Institution to inform you, that they were disappointed at their last Meeting in not receiving an answer to the communication which was addressed to you under date the 16th instant.

2. They have, therefore, requested me to call upon you for a reply to the points comprized in that communication; so that future operations must in some measure be determined by the nature of your reply.

I am, Gentlemen &c.

(Signed) J. W. RICKETTS,  
Sec. P. A. I.



(Circular.)

LADIES and GENTLEMEN,

We beg leave to submit for your information, the following letter addressed to our colleagues in the Management of the Parental-Academic-Institution; and should you approve of the principles on which the School has been remodelled, by us the majority of Managers of the Institution, you will be pleased to signify your willingness to continue your children and wards under our care and protection.

Besides the changes effected, as already published in the Newspapers, we have accepted of a voluntary and gratuitous offer made by a respectable and learned gentleman, to deliver lectures at the School, on Chemistry and Natural Philosophy; and we are now about to solicit the sanction and patronage of the Government towards the Institution; assurances of obtaining which, we have already received. The Institution under our management, we propose to designate, in future, the CALCUTTA GRAMMAR SCHOOL.

We should not have thus transgressed upon your attention, had the subjoined letter produced any better effect upon our colleagues. But we have received no reply to it: and have heard that a Meeting, said to be of Parents, Guardians, and Friends, but among whom were many who neither have children, nor wards in the Institution, nor are they Donors to it, was holden at the house of Mr. J. W. Ricketts, — for we could not permit the peace and quiet of the School to be invaded, — whereby five of our colleagues recognized the right of such promiscuous assemblies to have a controlling power in the Institution: to which we cannot submit, without sacrificing its interests and endangering its stability.

We have the honor to be, Ladies and Gentlemen,

Your most obedient Servants,

(Signed)

E. BRIGHTMAN, R. FRITH, C. HUDSON,  
J. KID, J. F. SANDIS, T. B. SCOTT,

P. SUTHERLAND.

June 13, 1823.

To the Parents, Guardians and Subscribers to the Parental-Academic-Institution.

GENTLEMEN,

We have hitherto refrained from taking any notice of an Address dated the 13th instant, which has been circulated among you by seven Members of the late Committee of Management, under the hope that matters would have terminated in a favorable manner. Disappointed, however, in receiving

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any reply to two communications, which we successively addressed to them under dates the 16th and 23d instant, we now deem it our duty to counteract the injurious tendency of the Address above mentioned; the more so, as it contains a misrepresented and distorted view of things, which, if not speedily refuted, must doubtless operate to the serious detriment of the Institution confided to our management.

The unbecoming assurance, with which the late Members of the Committee appear before you in the shape of a Circular, after having usurped the School in Park Street, of which they were only the trustees for the time being, in behalf of those by whom they were delegated to act, has excited our profound astonishment.

No objection could possibly have existed to the peaceable withdrawal of the seven Members from the Institution, if they were really dissatisfied with the plans adopted by the majority at a former period; nor to their consequent formation of another Seminary upon such principles as they themselves preferred. Such conduct on their part would have secured the approbation of a discerning public; and all would have rejoiced in the success of their undertaking, for Calcutta presents a field ample enough for the active operation of two establishments. As it is, however, there can be but one opinion in the public mind respecting the course pursued by the individuals abovementioned; and the utmost that can now be said for the "Calcutta Grammar School," is that it derives its origin from no better principle than USURPATION.

The main ground upon which the seven Members profess to have acted on the late occasion, consists in the mere circumstance of their being a *majority* at the time in question; but we would leave it to your own good sense to determine, whether a majority, brought about in so irregular a manner as the present was, be competent on principles of common honesty to overturn past arrangements, the utility of which time would have developed, and afterwards to re-model the School according to their own ideas of propriety or expediency. At this rate, it is easy to conceive that an ephemeral majority, bidding defiance to all rule and principle whatever, can set aside the deliberate acts of a former period, and thus produce a revolution of plans and arrangements involving even the utter annihilation of the Institution.

It is to be considered, too, that the majority of which we are now speaking, was the creature of manœuvre, and not the fair result of unavoidable circumstances. It owed its existence to the combined operation of three causes; viz. 1st,

the death of Mr. Blaney, a Member of the late Committee of Management on the side of the former majority, of which circumstance undue advantage appears to have been taken; 2d, the unjust and artful deprivation of the Secretary's vote, which he had exercised for upwards of two months by the concurrent suffrage of the Committee themselves; and 3d, the irregular and abrupt return of Messrs. Brightman and Hudson to the Committee, who had previously resigned their office as Members, and were therefore absent from the Meetings for a considerable time.

Admitting, however, for the sake of argument, that the majority in question was what may be denominated a fair, an honorable, and an unobjectionable one in all respects; still the individuals composing it were bound by the paramount obligations of their duty so far at least to respect the Society, as to abstain from all proceedings pending the result of an appeal made by five of their colleagues to a General Meeting.

But you will perceive, that, to cause a crooked purpose to be accomplished, the doctrine of an appeal to the General Meeting is now for the first time rejected by the seven Members of the late Committee of Management; though one of their own party, Mr. Sandys, was the mover of the 10th clause of the Resolutions passed by the Society on the 1st March last, which empowers "any five Members of the Committee to call a General Meeting, whenever they may deem it expedient to do so." In the face of this Rule, however, their present language would seem to amount to this: "We have consulted professional advice on the subject, and find to our joy that there is room for us to take advantage of you, without incurring the disagreeable consequences of the Law. Our Counsel tells us, that, being on the safe side, we may do as we like; since no legal instrument of the nature of a compact subsists between us and the Society by whom we were delegated to act. Under these circumstances, as we are a majority to-day, and fearing lest this may not be our lot to-morrow, we must hasten to dissolve our connection with you and the Society together."

When a requisition for a General Meeting was made by Messrs. Dacosta, Heatly, Johnston, C. Kerr, and R. Kerr, the seven Members accordingly declined listening to it, declaring that they had nothing to do with such a Meeting. The former, therefore, thought it necessary to issue a call for a General Meeting under their own signature; but the majority directed Mr. Harwood to contradict it by a Circular, which, though dated the 10th June, was not published till the

forenoon of the 12th, the day fixed for the proposed Meeting, in order it would seem to allow no time for that contradiction being set aside by a counter document. Such a document, however, was printed off and circulated as expeditiously as the case required; notwithstanding which, the Society who met in the evening, found that the gates of the School were *barred* against them. Under these circumstances, it was thought advisable to conduct the proceedings of the Meeting at the house of Mr J. W. Ricketts, the nearest place in the neighbourhood which was suited to the purpose, and where indeed the Society was originally formed on the 1st March last.

Relative to this Meeting, the seven Members are found to say that "they protest against any such assemblage at the School; that they do not acknowledge the control or interference of any such Meeting; and the Public (that is, the Society) "having no right to regulate the internal management of the School, any proceedings they may engage in cannot affect the direction of the Institution.

But we deny that the public (in the more enlarged acceptation of the term) were ever invited to attend the Meeting of the 12th June, any more than that of the 1st March preceding. No Requisition for a General Meeting was published for general information. On the contrary, a Circular was printed, which was individually addressed to those who took a part at the Meeting of the 1st March last, and also to such as have since joined the Society in the capacity either of Parents, Guardians, or Subscribers.

To the legitimacy of the Meeting of the 1st March, Mr. Brightman bears full testimony in his minute of resignation, when he says "I feel obliged to the respectable body" (the GENERAL MEETING) "that did me the honor to put my name down as a Member of the Committee." On the same occasion, Mr. Sandys advocated the principle, that "we have it not in our power to cancel the name of any Member of the Committee chosen by the GENERAL MEETING," and that "a GENERAL MEETING alone can sanction the retirement of a Member of the Committee." To this sentiment, Mr. Scott gave his entire assent by subscribing his name; while Mr. Sutherland added in further confirmation of it, "I am of the same opinion with Mr. Sandys, that a GENERAL MEETING can alone sanction a resignation of a Member of our Committee; and therefore recommend the convening a GENERAL MEETING for the purpose, when the whole of our proceedings may be laid before them."

At this period, the doctrine of an appeal to a GENERAL

MEETING seems to have been fully understood, and most enthusiastically maintained by those who, having since usurped the School, now dread the idea of a public tribunal, and pretend ignorance of a term with which they were before so familiarly conversant.

With regard to the complaint made by the seven Members of their not having received a reply to the letter, which was addressed by them to their colleagues under date the 12th June 3 P. M.; it is to be remarked, that their Circular containing such complaint is dated the 13th, while their letter to their colleagues was received at 4 P. M. of the 12th; so that it was read at the General Meeting which took place at  $\frac{1}{2}$  past 7 of the same evening. A reply has, however, since been sent to them, with a copy of the Resolutions passed at the General Meeting. Of the non-receipt of a reply to this communication written so far back as the 16th, though called for by a second letter of the 23d, we have just reason to complain.

After all, Gentlemen, what are the exploits achieved by the seven Members, of which so much boast is made in their Circular? Let us examine them for a moment. Two Professors of unimpeachable character and respectable attainments, have been removed from the Institution by the violent act of seven individuals. In their room, a Chaplain is appointed to read the Church service every Sunday; and a young man lately in the employ of Mr. Drummond, is placed at the head of the School, assisted by two Ushers transferred by Mr. Draper to the Institution. Now we will ask any candid mind, whether these arrangements are of such a nature as necessarily to merit public patronage? Their unpopularity may, in some measure, be inferred from the removal of several children, who were placed by their Parents and Guardians at the School under the former Management.

Aware, it would seem, of the serious defects of the present system, the seven Members hold out a pledge to the public, that they will procure the services of a competent Master from England. Here we would merely observe, that competent instruments, and on moderate salaries, were actually engaged on the spot, to obviate the necessity of having recourse to a distance; and experiment will shew, whether the projected plan can boast of any just claims to superiority over that which it is meant to supersede.

But we will not take up any more of your time by pointing out other inconsistencies and misrepresentations contained in the Circular issued by the seven Members of the late Committee of Management. Suffice it to lay before you a copy

of the Resolutions passed at the GENERAL MEETING of the 12th instant, which convey the sense of the Society on their unwarrantable proceedings.

We have the honor to be, Gentlemen,

Your most obt. Servants,

In behalf of the Committee of Management,

(Signed) J W RICKETTS,

30th June 1823.

Sec. P. A. I.

### PARENTAL-ACADEMIC-INSTITUTION.

NOTICE is hereby given to the Parents, Guardians, and Friends connected with this Institution, that the Seminary belonging to it will open in WELLINGTON-SQUARE, No. 12, on Friday next, the 1st Proximo.

By order of the Committee of Management,

(Signed) J. W. RICKETTS,

July 30 1823.

Sec. P. A. I.

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### PARENTAL-ACADEMIC-INSTITUTION.

(The Original Seminary)

A NOTICE having appeared in some of the Papers of this morning, that another Seminary also designated the Parental Academic-Institution, will be opened in Wellington Square No 12 on Friday next the first proximo, the Friends of the original Parental Academic-Institution, are hereby informed that the Seminary in Park Street, No 11 Chouringhee, continues in full operation, with 60 boys since its establishment in April last under the direction of the following Managers, viz Messrs E Brightman, R Frith C Hudson J Kyd, J F Sandys T B Scott, and P. Sutherland with the aid and assistance of the Rev J Hautlayne M. A Minister of St James's Church it is requested that those who are desirous of connecting themselves with the original Seminary, conducted on the principles of the established Church will be pleased to direct their letters to the undersigned at No 11 Park Street, Chouringhee.

(Signed) J. HIRWOOD,

July, 31, 1823.

Sec. P. A. I.

P. S.—In consequence of the USURPATION of the "original" School in Park street, by seven Members of the late Committee of Management, a new Committee was chosen at the General Meeting of the Society of the 12th June last, immediately after which, a CIRCULAR was issued by the former, wherein they

designated the Seminary under their management "THE CALCUTTA GRAMMAR SCHOOL."

Their resumption of the original name of the Institution in a Notice, which appeared in some of the Papers this morning, is therefore considered wholly inadmissible by the Committee of Management.

(Signed) J. W. RICKETTS,  
Sec. P. A. I.

August 1, 1823.

The Managers of the original Parental Academic Institution are reluctantly compelled to submit the following documents to the notice of the Public. They are not disposed, however, to take any further notice of the proceedings of their late colleagues, the Minority, nor to add one word more, by way of note or comment on the disingenuous misrepresentations made in the public Prints by them, who with their co-adjutor the late Secretary to the Institution have also indulged in rancorous abuse and vituperation for a month past in Pamphlets and Hard bills, since from the tone and temper of their proceedings the Public must have already been disgusted. Having the strongest encouragement to hope for the patronage and support of the Government in the future arrangements of their Establishment and enjoying as they do the approbation of many respectable members of the community the Managers confidently rely on the good sense and impartial judgment of the Public. Although funds have not yet been raised to maintain and educate Foundation Boys, yet considering the discreditable opposition the Managers have already experienced from the Minority, they readily assume the title of the CALCUTTA GRAMMAR SCHOOL for their Institution.

(Signed) J. HARNWOOD,  
Sec. P. A. I.

August, 2, 1823.

(Here follows a document purporting to be an "Extract from the Minutes of the Proceedings of the Parental-Academic Institution, dated Calcutta Thursday the 15th of May 1823," which relates exclusively to the resignation of the Secretary to the late Committee, and has no connection whatever with the point under discussion. After this is given the copy of a Circular from the seven Members of the late Committee, dated the 10th June last, with a copy of their Address to the "Minority" of the preceding date \*)

(True Copies,)

J. W. RICKETTS,  
Sec. P. A. I.

\* Vide pages 9 and 16

# CUSTOM HOUSE.

## CALCUTTA SEA CUSTOMS & TOWN DUTY.

GEORGE JOHN SIDDONS, Esq .....	Collector
JOHN HUNTER, Esq .....	Deputy
W. P. PALMER, Esq. ....	Acting Assistant

## CALCUTTA INLAND CUSTOMS & TOWN DUTY.

H. JAMES CHIPPENDALE, Esq .....	Collector
J. H. BARLOW, Esq .....	Deputy Collector and Acting Collector
H. PALMER, Esq. ....	Acting Deputy Collector

## COLLECTORS OF GOVERNMENT CUSTOMS AND TOWN DUTIES IN THE INTERIOR.

<i>Agra</i> , ... ..	GEO SAUNDERS	<i>Dacca</i> , { (Cape) H. W. MONEY
<i>Allahabad</i> , ... ..	J W LAING	..... R. BROOKER, <i>Actg.</i>
<i>Balasore</i> , .. J H. DOLLY	<i>Actg.</i>	<i>Furruckabad</i> , ... JOHN KINLOCH
<i>Bareilly</i> , ... ..	THOMAS BROWN	<i>Ghazee pore</i> , ... H SMITH, <i>Actg.</i>
<i>Benares</i> , ... ..	C D RUSSELL	<i>Hooahly</i> , ... .. W. H. BELL
<i>Cawnpore</i> , ... ..	ROBT GRANT	<i>Meerut</i> , ... .. JOHN VAUGHAN
<i>Chittagong</i> , { (Cape) H WALTIE	<i>Actg.</i>	<i>Mirzapore</i> , ... J M MACNAB
.. C PHILLIPS, <i>Actg.</i>		<i>Moorshedabad</i> , .. ARTHUR SNEY
		<i>Patna</i> , ... .. J DEWAR

## SUPERINTENDING AUTHORITIES OVER THE ABOVE CUSTOM HOUSES.

<i>Calcutta Sea &amp; Inland Custom Houses</i>	} UNDER THE BOARD OF CUSTOMS, SALT AND OPIUM
<i>Chittagong</i> , ... ..	
<i>Dacca</i> , ... ..	
<i>Hooahly</i> , ... ..	
<i>Moorshedabad</i> , ... ..	
<i>Balasore</i> , ... ..	} UNDER THE COMMISSIONER OF CUTTACK.
<i>Benares</i> , ... ..	
<i>Cawnpore</i> , ... ..	} UNDER THE BOARD OF REVENUE FOR THE CENTRAL PROVINCES
<i>Ghazee pore</i> , ... ..	
<i>Mirzapore</i> , ... ..	
<i>Patna</i> , ... ..	
<i>Agra</i> , ... ..	
<i>Allahabad</i> , ... ..	} UNDER THE BOARD OF REVENUE FOR THE WESTERN PROVINCES.
<i>Bareilly</i> , ... ..	
<i>Furruckabad</i> , ... ..	
<i>Meerut</i> , ... ..	



## REGULATIONS.

**REGULATION IX, of 1820, PASSED BY THE BENGAL GOVERNMENT ON THE 10TH OF APRIL, 1810, AND IN FORCE THROUGHOUT THE COMPANY'S TERRITORIES, UNDER THE BENGAL PRESIDENCY.**

The rules by which the collection of government customs have been hitherto conducted, having appeared essentially defective; many of the regulations being deficient in simplicity and clearness, and the whole forming too complex a system of multiplied taxes, in many instances unequally distributed on the inhabitants of the different provinces, as well as harassing in the mode in which they are collected; the Vice President in Council, desirous of impartially equalizing the public burdens without injuring the resources of Government, and of simplifying the collection of the customs by reducing to a single tax, the several duties now levied, so that merchandize having once paid duty, may be freely transported from place to place without the harassing interruptions to which trade has been exposed under the existing system of successive collections, has enacted the following rules, to be in force through the territories immediately dependant on the Presidency of Fort William, from the period of the promulgation of this regulation.

**II. First.** Regulations III, XXXIX, and LVII, 1795, Regulations I, and IX, 1797; Regulation XI, 1800; Regulation XI, 1801; Regulations I. V. and VII. 1802; Regulation XI. 1804, and Regulation XIX. 1806, for the collection of Government Customs, in the provinces of Bengal, Behar, Orisa and Benares, and in the ceded and conquered provinces, are hereby rescinded.

**Second.** Regulations XLII. 1793, and XXXVIII 1803, are also hereby rescinded.

**III.** All duties levied under any denomination whatever which constitute a tax on the transit, export, or import, of goods of any description, through, from, or into, the provinces subject to the Presidency of Fort William, or the cities or towns therein, (with the exception of the city of Dehly and the circumjacent territory, to which the regulations of the British Government have not been extended) not authorized by this or any other regulation which may be passed and published in the manner prescribed by Regulation XLI. 1793, are hereby declared to be abolished.

**IV.** All custom houses heretofore established (with the exception of those which are continued by this regulation) shall be withdrawn from the period of the promulgation of this regulation.

**V.** The custom houses for the collection of the government customs under this regulation shall be fixed in the cities of Agra, Furruckabad, Allahabad, Benares, Patna, Moorshedabad, Dacca, and Calcutta; and in the towns of Meerut, Cawnpore, Mirzapore, Chittagong, Hooghly, and Balasore.

**VI. First** The Government customs to be levied at the several custom houses established by Section V. with the exception of the cities of Furruckabad and Allahabad, and the towns of Meerut and Mirzapore, shall be levied by officers, to be severally denominated collectors of the government customs at Agra, Cawnpore, Benares, Patna, Moorshedabad, Hooghly and Balasore.

**Second.** The custom houses at Meerut shall be subject to the authority of the collector of the Government customs at Agra, with a covenanted civil servant as his deputy, to be stationed at Meerut. The custom houses at Furruckabad and Allahabad shall be subject to

the authority of the collector of the Government customs at Cawnpore, with a covenanted civil servant as his deputy, to be stationed at Furruckabad, and a covenanted civil servant as his deputy at Allahabad; and the custom house at Mirzapore, shall be subjected to the authority of the collector of the government customs at Benares, with a covenanted civil servant as his deputy, to be stationed at Mirzapore.\*

VII. The collectors of the government customs established by this regulation and their respective deputies, shall be subject in the province of Benares and within the ceded and conquered provinces (with the exception of Cuttack) to the authority of the Board of Commissioners; and within the provinces of Bengal, Behar, and Orissa, including Cuttack, to the authority of the Board of Revenue at the Presidency.—*See Regulation IV, of 1819, creating the Board of Customs.*

VIII. The collectors of the government customs shall use a square seal, two inches in diameter; bearing an inscription to the following effect, in the Persian character and language: "The seal of the collector of the customs at \_\_\_\_\_." The seal of each custom house shall remain in the custody of the collector of the government customs, and in that of the deputy collector, at the stations which may be under the superintendence of an officer of that description.

IX. Previously to entering upon the execution of the duties of their respective offices, the collectors of the government customs, and their respective deputies, shall severally take and subscribe the following oath, before the Governor General in Council, or any persons whom he may empower to administer the same:—"I, A. B. do solemnly swear, that I will faithfully discharge the duty of the collector (or deputy collector) of the government customs at \_\_\_\_\_; that I will not, directly or indirectly, by myself or others, be concerned in, or allow of any collections being made, but such as are or may be hereafter authorized by and brought to the credit of government; that I will not be concerned directly or indirectly, in the purchase of any goods or commodities in the British dominions, subject to the immediate authority of the Presidency of Fort William in Bengal, for the purpose of remitting money to Europe, or in any commercial transactions; that I will not take or receive, or knowingly allow any person to take or receive, any present, gratuity, fee, or, advantage whatever, on account of any matter relating to the duty of my office, excepting such as now is or may be hereafter authorized by the Governor General in Council.—"SO HELP ME GOD."

X. The several Custom Houses shall be open, for transaction of business, every day (Sundays and holidays, agreeably to a list to be furnished to the collectors by the Board of Revenue and Board of Commissioner respectively, excepted,) from 10 o'clock in the morning, until four o'clock in the afternoon.

XI. *First.* The collectors of the Government customs shall establish Custom House Chokies at such places as may be deemed necessary on the principal routes or ghauts leading to or from their respective Custom House: provided, however, that no chokies shall be established at any greater distance than two coss or four miles from any such custom houses, with exception only to such as may be judged necessary at greater distances from the Custom Houses at

\* Modified by Regulation XIX, of 1822; by which Regulation moreover Custom Houses at Bareilly and Ghazepore have also been established.

Agra and Meerut, for the security of the public revenues derived from the article of salt in the ceded and conquered provinces, and for preventing the clandestine conveyance of Shawls through those provinces to any foreign territory, or who may be requisite under the collector of customs at Hoogly, with the view to embrace the trade of the foreign settlements, or under the collector of customs at Dacca, for the purpose of comprehending the navigation of the river Magna, or under the collectors of customs at Balasore at the dependent port of Churaumaun, or under any other collector of customs, for any special reason or purpose, which shall be reported to the Board of Revenue or Board of Commissioners, and without whose respective sanction, previously obtained, no chokies whatever shall on any account be established; at a greater distance than two coss or four miles from the custom house.

*Second.* No duties or collections whatever shall be levied at any chokey. The authority of the officers of the chokies shall be confined to the detention of goods liable to duty passing within the limits of their chokey, unaccompanied by proper rowannahs, or of goods which may not correspond with the rowannahs, until such time as the orders of the collector of customs can be obtained respecting them, and for which purpose immediate notice is to be given to the collector. All duties shall be paid at the stations of the collectors of the customs or their deputies, by whom alone rowannahs are to be granted.

**XII. First.** Duties under the denomination of government customs, shall be levied at the following rates, on the goods specified in this section :—\*

### ENUMERATION OF GOODS, WITH THEIR RATES OF DUTY.†

**COTTON WOOL.**—Twelve annas per pound of ninety-six Calcutta sicca weight.

**COTTON PIECE GOODS.**—Of the manufacture of any part of the Hon'ble Company's Territories in India, liable to transit at well as Import by Sea duty at  $2\frac{1}{2}$  per cent—the manufacture of Foreign Native states in Bengal also liable to inland duty at the rate of  $2\frac{1}{2}$  per cent—the manufacture of other places continue as before liable to  $7\frac{1}{2}$  per cent duty. ‡

**COTTON YARN.**—On importation, exportation, or transit, seven and a half per cent. ad valorem.

**RAW SILK FILATURE.**—Ditto, seven and a half per cent. on a valuation of seven rupees per seer of eighty Calcutta sicca weight.

**BENGAL WOUND SILK.**—Ditto, seven and a half per cent. on a valuation of six rupees per seer eighty Calcutta sicca weight.

**TUSHAH.**—Ditto, seven and a half per cent. on a valuation of five annas per seer of eighty Calcutta sicca weight.

**CHASUM.**—Ditto, seven and a half per cent. on a valuation of three annas per seer of eighty Calcutta sicca weight.

A drawback shall be allowed of five per cent. on the exportation to the port of London, of all silk which shall have paid the above duty.

\* The rates of duty on articles imported and exported by Sea, prescribed by this section have been modified by R. III, of 1811. See also the modifications made by Rs. I and XIX, of 1812, by R. IV, of 1815, and R. XXI, of 1817.

† The valuation fixed for Goods in this Regulation has with exception to that for Indigo and Bengal Raw and Wound silk been restricted by Section 2, Regulation XIX, of 1812.

‡ This modification of the former Rules introduced by Regulation V of 1822.

**SILK PIECE GOODS**, and **GOODS** made partly of **SILK** and partly of **COTTON**.—Of the manufacture of any part of the Honorable Company's Territories in India—liable to transit as well as Import by Sea duty at  $2\frac{1}{2}$  per cent.—the manufacture of Foreign Native States in Bengal also liable to inland duty at the rate of  $2\frac{1}{2}$  per cent.—the manufacture of other places continuous as before liable to  $7\frac{1}{2}$  per cent. duty.

**EMBROIDERED GOODS** and **BROCADES**.—On importation by sea, seven and a half per cent. on importation for the Vizier's and the Nepaul territories, two and half per cent. ditto from foreign territories, and on the transit of good, the manufacture of the Company's territories, seven and a half per cent.

**GOLD** and **SILVER TISSUES**, **LACE** and **THREAD**.—On importation, exportation or transit, five per cent. ad valorem.

**SHAWLS**.—On importation, ten per cent upon an advance of fifty per cent. on the invoice valuation; to be levied at the first custom house; after which, the goods shall be subject to no further duty in the Company's provinces.

\***WOOLENS** (Europe).—Five per cent. on importation by sea only.—Ditto, (Country,) viz. **LOOYS** and **BLANKETS**.—If imported from Nepaul, two and a half per cent. the manufacture of the Company's territories, five per cent. ad valorem.

**CARPETS** and **SETRENJES**.—Seven and a half per cent. ad valorem.

All **CANVAS**, (except such as is made of sunn or hemp, or other material of country growth or manufacture).—Five per cent. on importation by sea.

**GUNNIES**, **GUNNY BAGS**, **PUTTIES**, and **CHUTTA**.—Five per cent.

**THREAD**, **TAPE** and **FRINGES**.—Liable to the same duties with cotton piece goods.

**INDIGO**.—On importation or transit, five per cent. on a fixed valuation of one hundred rupees per factory maund; an additional export duty of two and a half per cent. on the produce of the Vizier's dominions on exportation by sea. *Further rules in R. VI, of 1814, S. 2.*

**SUGAR**, **JAGRY**, **GOOR** and **SYRUP**.—Five per cent. ad valorem.

A drawback shall be allowed of two and a half per cent. on exportation to Europe or America.

**BEELENUT**.—Of the growth of Bengal, or imported by land or sea, seven and half per cent. on a fixed valuation of five rupees per factory maund.

**KUTH** or **KUTCH**.—Five per cent. on a fixed valuation of eight rupees per factory maund.

**OIL** and **OILSEEDS**; **MUSTARD** and **SESAMUM**, and all other vegetable or animal **OILS**.—Seven and a half per cent. ad valorem.

**COCOANUTS**, either with or without the bark. —Five per cent. on the valuation of twenty rupees per thousand.

**WAX**, and **WAXCANDLES**.—Ten per cent at a fixed valuation of forty-five rupees for **WAX**; and seventy rupees for candles per factory maund.

**LONG PEPPER** and its **ROOT** (called **Piplamoor**).—Seven and a half per cent. on a fixed valuation of twelve rupees per factory maund.

\* *Shipment of Woollens of any description from Bengal for China prohibited by Section 26, Regulation 1, of 1812.*

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**DRY GINGER.**—Seven and a half per cent. on a fixed valuation of four rupees per factory maund.

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**AROMATIC SEEDS**, viz: **ANISE**, (or **MOURY**, or **SOUP**); **CALJEERAH**, (or **NIGELLA**); **CARDAMUM**; **CORIANDER**, (or **DHUNNIA**); **CUMIN** (or **JEERAH**); **JOWAEN**, (or **AJ-WAIN**)—seven and a half per cent. ad valorem.

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**SPICES**, viz: **PIMENTO**, (or **Allspice**.) **CLOVES**, **MACE**, **NUTMEGS**, **CASSIA** and **MALLABATHRUM LEAF** (or **TEZ-PAUT**.)—Imported by sea, ten per cent. ad valorem; on importation from Nepaul, two and a half per cent.

**PEPPER, BLACK and WHITE.**—Ten per cent. on a fixed valuation of eleven rupees per factory maund.

**SALT PETRE.**—Seven and a half per cent. on a fixed valuation of four rupees per maund.

**GUMS and DRUGS**, viz: **CAMPFIRE**; **CHERAYTA**; **COLUMBO ROOT**; **COPAL**, (or **KAHROBA**); **GALBANUM**; **GUM ARABIC**; **JUITA MUNSEE**, (or **SPIKENARD**); **MASTICK**; **MYROBALANS**, viz: **HURRAH**; **BUHERA**; **OWNLA**; **MYRRH**; **SOONAMOOKY LEAF** **SENNA** and **STORAX**.—Imported by sea, ten per cent. ad valorem; on the produce of the country, seven and a half per cent.

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**ASSAFETIDA.**—Ten per cent. ad valorem.

**SAFFRON.**—Ten per cent. on a fixed valuation of thirty-five rupees per seer.

**STICK LACK**; **LAHI JHOORY LAC**; **SHELL LAC**; **CAKE LAC**, and **SEED LAC.**—Five per cent. on a valuation of ten rupees per maund of eighty Calcutta sicca weight

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**GALINGALL**; **KULLINJUN**,—Seven and a half per cent. on importation by sea; on a fixed valuation of eight rupees per maund.

**PERFUMES and FRAGRANT DRUGS**, viz: **OTTER of ESSENTIAL OILS**, **FOOLEYL TEYL** or **PERFUMED OILS**; **AMBERGRIS**, **CIVET**, **MUSK**, **LUBAN** or **BENJAMIN**, **GUNDABEROZA** or **FRANKINSENSE**, **PUTCHA PAT**; **ROSE WATER**, and **KEORAH WATER.**—Seven and a half per cent. ad valorem; if imported from the territories of Nepaul, two and a half per cent.

**DYEING DRUGS**, viz: **ALTAH**, **AWL ROOT** or **MORINDA**, **CRIMDANA**, or **COCHINEAL**, **COOSUM FLOWER**, **DHYE FLOWER**, **HURRSINGHAR FLOWER**, **LOADH**, **MUNJEETH** or **MADDER**, **TOOND FLOWER.**—Seven and a half per cent. ad valorem, the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent. on exportation by sea.

**WOOD** used in dyeing, viz: **BUCKUM** or **SAPAN WOOD** and **SANDEL**, **AHMER** or **RED SANDEL WOOD**.—Seven and a half per cent. the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent. on importation by sea.

**FRAGRANT WOOD**, viz: **WHITE** or **YELLOW SANDAL WOOD**, **UGGER** or **ALOE WOOD**, and **TUGGER**.—Seven and a half per cent. the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent. on importation by sea.

**WOOD** used in cabinet work, viz: **MAHOGANY** and all other sorts imported by sea; **CHUCRASAY**, **TOON**, and **SITSOL**.—Seven and a half per cent. ad valorem.

**TIMBER**, viz: **SAUL**, **SESOO**, **JAREL** (whether red or white), and **BOONDRY**. Ten per cent. ad valorem.

**CHUNAM**.—Ten per cent. on a valuation of forty rupees per maund, of eighty Calcutta sicca weight, to be levied at Calcutta and Dacca only.

**CORDAGE** and other Marine Stores, with the exception of **SUN**, **HEMP**, or other **MATERIAL** for **CORDAGE**, the produce of the Country.—Five per cent. on importation by sea.

**COIR**.—The produce of the **MALDIVES** or **CEYLON**, &c. five per cent. on a fixed valuation of nine rupees per factory maund.

**ROSINS**, viz: **DAMMER**, whether foreign or the produce of the country; **ROSIN** and **TURPENTINE** imported by sea.—Five per cent.

**PIGMENTS**, viz: **YELLOW OCHRE**, or **GOOPY MUTTEE**, **VERMILLION**, **RANGA MUTTEE** or **INDIAN RED**, **MINUM**, **PRUSSIAN BLUE**, **PEOREE** and **VERDIGREASE**.—Ten per cent. ad valorem.

**QUICK SILVER**.—Ten per cent. on importation, on a fixed valuation of four rupees per seer.

**TIN** and **TUTINAGUE**.—Ten per cent. on importation; on a fixed valuation of twenty rupees per maund; the same value for both.

**COPPER** and **BRASS**.—Ten per cent. on a fixed valuation of twenty rupees per maund on importation by sea, whether wrought or unwrought; the same on inland importation, but to be levied on the unwrought metal only; if imported from Nepal, two and a half per cent. whether wrought or unwrought.

**LEAD**, (**PIG**) **MILLED** and **SHEET LEAD** and **SMALL SHOT**.—Ten per cent. ad valorem on importation.

**IRON** and **STEEL**, and **MANUFACTURED IRON** and **COVER STEEL**.—Ten per cent. on the market value in the foregoing section and on importation by land at the place specified therein as merchandise frontier, on a fixed valuation of several rupees which may be in the possession from Nepal, two and a half per cent. use or consumption, are not

**ARMS**, viz: **SWORDS**, **MALABAR**, *R. I. 1812.*  
Two rupees per matchlocks, one rupee on the value of the goods, such for a shield, on importation or transit on the value of the goods, such for a shield, on importation or transit

**ARSENICK (WHITE)** *R.* which shall be open for public inspection, the collectors of the government to prepare and submit with per cent. ad valorem.

**SULPHUR** or **BRIMSTONE**.—Ten per cent. ad valorem, under the present

**ALLUM**.—Ten per cent. ad valorem, under the present

**BORAX** and **TINCAL**.—Ten per cent. ad valorem, under the present

**VITRIOL**, or **TOOTEAH**.—Five per cent. ad valorem.  
**SAL ALMONIAC**.—Five per cent. on a fixed valuation of twenty five *repees* per factory maund.

**ALKALI**, **SOOJEE MUTTE**, or **NATRON**.—Five per cent. on a fixed valuation of one *rupee* per maund

**SOAP**.—Five per cent. on a fixed valuation of eight *rupees* per maund.

**TALLOW**, **TALLOW CANDLES**, and **HOG'S LARD**.—Five per cent. ad valorem on exportation by sea only.

**SALTED PROVISIONS**.—Five per cent. ad valorem on exportation by sea only

**PURSERS' STORES**—Five per cent. ad valorem on exportation by sea only.

**RAW HIDES** and **LEATHER**.—Five per cent. ad valorem.

**BOOTS**, **SHOES**, and **SLIPPERS**.—Five per cent. ad valorem.

**FURS**.—Five per cent. ad valorem on importation; if from Nepal, two and a half per cent.

**HOOKAS**, **VIDRE WARE**, and **HOOKAH SNAKES**.—Seven and a half per cent. ad valorem.

**STONE PLATES**.—Five per cent. ad valorem.

**CHANKS**, or **SAUNKS**.—Seven and a half per cent. ad valorem.

**COWRIES**.—Five per cent. ad valorem, on importation at Calcutta, Chittagong or Balasore only.

**BEADS**, **MALAS**, or **ROSARIES**.—Seven and a half per cent. ad valorem on importation by sea only.

**CORAL**.—Ten per cent. ad valorem

**ELEPHANT'S TEETH**, and **IVORY**.—Seven and a half per cent. at a fixed valuation of one hundred and ten *rupees* per maund.

**COW TAILS**, and **CHOWRIES**.—Five per cent. on importation; if from Nepal, two and a half per cent.

**BENGAL PAPER**.—Five per cent. ad valorem.

**WINES**, and **EUROPE GOODS**.—Ten per cent. to be levied on their importation by sea only

**CARRIAGES**.—Seven and a half per cent. imported by Sea, to be levied under the rules specially enacted for Calcutta.

**PIPE STAVES**.—Seven and half per cent.

**GIN**, **BRANDY**, **RUM**, and **ARRACK**.—Ten per cent. on importation from Europe, or America.—Thirty per cent. on importation from foreign territories in Asia.

**TEA**.—Ten per cent.

**CHINA GOODS**.—Seven and a half per cent on importation by sea

**DABEROZA** or **FRANK**.—Seven and a half per cent. on importation by sea.

**WATER**, and **KEORAH WA**.—Five per cent. on importation by sea ad valorem; if imported from the Province by land or sea into the Province a half per cent to be levied at the Custom-house of

**DYEING DRUGS**, viz: **AL**

**DA. CRIMDANA**, or **COCHINE**, or manufactures of the *Finier's* territory which shall have exceeding two and a half per cent. half per cent ad valorem, the product from Calcutta, Chittagong, or by sea.

A drawback shall be allowed of 1811. 8 5.

in the above enumeration, which shall apply once, whether on their importation

ded by Regulation V, of 1820.

or transit, shall not be liable to any further duties in passing through the provinces subject to the Presidency of Fort William unless such goods or any of them be expressly made liable to any further duty by some future regulation; nor shall the said goods be subject to any duty whatever on being exported from the said provinces, save and except the export duties, to which any of the articles so enumerated may be liable under the provisions of this regulation, on being exported therefrom by sea.

**XIII** *First* all goods not specified in the preceding enumeration, with the exception of the Articles exempted from duty by the following clause, shall on their importation by sea, or exportation from Calcutta, Chittagong or Balasore, by sea, be subject to the payment of a duty of five per cent—superseded by S. 5, R. III of 1811, S. 7, however of the same Regulation, keeps the 2d clause of this Section still in force.

*Second.* The following articles imported by sea, shall be exempted from the payment of the duty specified in the preceding clause:—

**TEAK TIMBER**, used for ship building.

**HORSES**

**BULLION and COIN.**

**PRECIOUS STONES and PEARLS**

**GOOMOTOO**, and other articles (excepted) used for the manufacture of cordage.

The following articles exported by sea, shall in like manner be exempted from the payment of the duty specified in the preceding clause

**GRAIN**, of all sorts.

**PRECIOUS STONES and PEARLS.**

**OPIUM**, purchased at the Company's Sales.

**CARRIAGES**

**PALANKEENS**

**SPIRITS**, distilled after the European manner, in any part of the provinces under this Presidency, provided the quantity exported shall exceed one thousand gallons

**XIV.** No articles whatever shall be liable to the inland or transit duty that is not expressly declared to be so by this or some future regulation, and any collector or deputy collector of customs, who in contravention of this rule, shall levy any inland or transit duty upon any article not expressly enumerated herein or in some future regulation, shall on proof thereof at the suit of the party, be liable to a fine to government of three times the amount of the duty so collected by him, in addition to such damages and costs as may be farther awarded against him by the court. It is moreover hereby declared, that the articles enumerated in the foregoing section, are to be subjected to the duties specified therein as merchandize only. Second hand articles, or articles which may be in the possession of individuals evidently in private use or consumption, are not to be subjected to any tax.—See S. 17, R. I, 1812

**XV.** *First* In cases in which the duties established by this regulation, are directed to be levied on the value of the goods, such value shall be specified in books, which shall be open for public inspection at the several custom houses, the collectors of the government customs are accordingly required to prepare and submit with all practicable expedition to the Board of Revenue and Board of Commissioners respectively, for the approbation of the Governor General in Council, a book of rates specifying the value of the several articles chargeable with duty, ad valorem, under the present regulation.—Further rules in R. VI, of 1814, S. 3



*Second.* The book of rates shall be published for general information in the cutcherries of the magistrates, and of the collectors of the land revenue, as well as at the different custom houses throughout the provinces. The book shall moreover be revised and republished, under the above rules, on the first day of May of every third year.

*Third.* The valuation of goods by the book of rates at the custom house from which the rowanah for them may have been taken but, shall bind all other custom houses to abide by the same rate of valuation, wherever the goods may go.

*Fourth.* If any article liable to pay duty, ad valorem, should be omitted in the book of rates (which it is expected however can very rarely happen, the value shall be taken to be the prime cost proved by the invoice, or otherwise to the satisfaction of the collector, with an advance of twenty per cent thereon the special rule contained in clause third, Section XLVIII shall moreover be generally applied to cases of this description.

*Fifth.* In cases where goods shall have been damaged, and shall not be in what may be considered a merchantable state, they shall be rated at their actual value, instead of being subjected to the payment of duties on the valuation specified in this regulation, or in the book of rates.

*Sixth.* The duties payable under this regulation shall, in the ceded and conquered provinces (excepting Cuttack,) be levied in Lucknow sicca rupees, of the standard established by Regulation XLV. 1803; in the province of Benares, in Benares rupees; and in all the other provinces including Cuttack, they shall be levied in Calcutta sicca rupees, of the standard established by Regulation XXXV. 1793.

*Seventh.* In all cases in which the duties are directed to be levied upon the maund without specifying any particular weight or kind thereof, the maund shall be taken to be of eighty Calcutta sicca weight to the seer throughout all the provinces subject to this Presidency.

**XVI.** Goods and articles of trade, exported from the Province of Rohilcund into the territory constituting the jaghire of Rampore, shall not be subject to the payment of any duty, on being exported from such province into the territory aforesaid. All goods and articles of trade, imported into the province of Rohilcund from the Rampore jaghire, being of the description of goods and articles of trade which are liable to the payment of government customs under this regulation, shall be subject to the payment of the same import duties to which the same goods and articles of trade are subject, on importation from the dominions of the Nawab Vizier.

**XVII.** In levying the duties prescribed in this regulation, goods imported into, and exported from the city of Dehly and the circumjacent territory to which the regulations of the British Government have not been extended, shall be subject to the same duties, as are levied on goods imported into, and exported from foreign states.\*

**XVIII. First.** Such parts of Regulations VI and VII. 1804, as relate to the levying of duties on the importation of salt, whether the

\* By Orders of Government in the Territorial Department, dated the 30th January, 1823, the Rates of Customs and the mode of Collection in the Dehly Territory are placed on precisely the same footing which prevails in the several Provinces subject to the Honorable Company's Regulations.

produce of the British territories or of foreign states, into the ceded and conquered provinces, or into the province of Benares, and on the exportation of salt from any of the said provinces, are hereby rescinded.

**SUPERSEDED BY SECTION 2, REGULATION XVII. OF 1810.**

*Second.* A duty shall be levied on the importation of salt, not being salt purchased at the Company's sales at Calcutta, whether the produce of the British territories or of any foreign state into the Doab, and on the importation of any such salt, which may not have previously paid the established duty into the provinces of Benares, at the following rates:

On LAHORE SALT. . . . .	1 Rupee per maund,
SAMBUR DITTO. . . . .	12 Annas ditto,
DOODWANEE DITTO. . . . .	12 Ditto ditto,
BALUMBA DITTO. . . . .	8 Ditto ditto,
SAIUMBA DITTO. . . . .	
FURRA DITTO. . . . .	
BORAREE DITTO. . . . .	
or any other alimentary salt, except- ing salt purchased at the Company's sales at Calcutta. . . . .	4 Ditto ditto,

*Third.* All alimentary salt, excepting salt purchased at the Company's sales at Calcutta, passing or attempting to pass through any part of the ceded and conquered provinces, or the province of Benares without having paid the prescribed duty and without being accompanied by a rowannah, will be liable to seizure and confiscation.—See further provisions in Regulation XVII. of 1810.

*Fourth.* Such parts of Regulations VI and VII 1804, as have not been altered, or otherwise modified by this Regulation, shall remain in full force.

*Fifth.* Orders were passed by the Governor General in Council under date the 30th of September 1804, empowering the officers holding the appointment of collectors of the government customs in the ceded provinces, to levy the duties established by Regulations VI and VII. 1804, on the importation and exportation of salt in the said provinces. The collection of such duties in the conquered provinces was, at the same time, entrusted to the officers employed in the collection of the land revenue in the said Provinces. It is now declared, that the duties to be levied on the importation and exportation of salt, in the ceded and conquered provinces under the rules prescribed by Regulations VI and VII. 1804, and the present Section of this Regulation, shall be considered as forming a part of the government customs; such duties shall accordingly be levied by the collectors of the government customs and their respective deputies, in the ceded and conquered provinces, subject to the several provisions of this Regulation, as far as they may be applicable to the same.

**XIX.** *First.* Rowannahs, or custom house passes, shall be granted under the following rules:

*Second.* No rowannahs shall be granted, excepting upon a written derkhaust, or application, signed by the proprietors of goods, or their authorized agents, or the persons in charge of the goods. The derkhaust shall specify the following particulars:

The Merchant's name.

The sort of goods,

The quantity of goods,

The number and description of packages,

The value of the goods,

Whence brought or imported.

*Third.* Should any attempt be made to pass at any custom house, a larger quantity of goods than that which is specified in the derkhaust, or to pass goods of greater value than those specified in the derkhaust; in the former case, the whole of the goods shall be liable to confiscation, and in the latter case, the goods shall be subject to double duty.

*Fourth.* Rowannahs for which applications may be made on any day before twelve o'clock, shall be prepared and delivered at a period not later than the following day.

*Fifth.* Every rowannah shall be signed and sealed by the collector, or deputy collector, the darogah and the tavildar or cash keeper; the latter of whom shall deliver the rowannah, upon the duties being paid.

*Sixth.* The darogah and the tavildar, shall each have the custody of the seal of his office. Should either of the said officers be convicted of allowing his seal to be removed from his possession, he shall be subject to dismission from his office, under the rules provided in such cases by Regulation V, 1804, and Regulation VII, 1809.

*Seventh.* The rowannah shall be written in the Persian language and character, and in the Hindoostanee language, and Nagree character, in the ceded and conquered provinces, and in the province of Benares; and in the Persian and Bengal languages and characters, in the provinces of Bengal, Behar and Orissa, (including Cuttack) and shall contain the following particulars

The number of the rowannah,

The date of the rowannah,

The merchant's name,

The sort of goods,

The number and description of packages,

The value of the goods,

The rate of the customs,

The amount of the customs,

AND

The place from whence the goods have been brought, or imported, and to which they are proceeding

**XX.** Commercial residents, or Agents and others employed to provide goods for the Honorable Company's investment, shall take out rowannahs to accompany the goods provided, on account of the Honorable Company's investment, which are to pass a custom house station. Such rowannahs shall be granted upon official application for them, being made in writing to the collectors of the customs, but no customs, duties or fees whatever shall be levied on such goods.

**XXI.** Registers of all rowannahs granted at each custom house shall be kept in the English and Persian languages, according to such or as the Board of Revenue and Board of Commissioners shall respectively prescribe.

**XXII.** All rowannahs granted under this Regulation, (excepting the masee rowannahs specified in Section XXVIII,) shall be considered to be in force for one year only, calculating from the date on which they shall be respectively granted. After such period, the goods covered by the said rowannahs in the event of their being brought or moved within the limits of the chokies of any of the custom houses established by this Regulation, shall be again subject to

\* See further Orders in Government Notification dated the 7th July, 1820, included in the Appendix

the established duties, in the same manner as if the duties on such goods had never been paid. Rowannahs shall be delivered up and cancelled, whenever an opportunity offers for requiring it; as in the case of exportation by sea; or in the cases specified in Sections XXV and XXVI.

**XXIII.** *First.* A rowannah granted at any one custom house shall be current under the rules contained in this Regulation, throughout the provinces subject to the Presidency of Fort William, and shall exempt the goods covered by it, in their passage to any place within the said provinces, as well as on exportation from those provinces (unless the goods be expressly made liable to a further export duty from the payment of any further duty under this regulation, and from any detention for a period longer than may be requisite to enable the officers of any other custom house to ascertain, whether the goods and the rowannah correspond. The detention of the goods for this purpose (whether the goods be provided for the Honorable Company's investment, or belonging to private individuals) shall never exceed one day. The Collector after having made the necessary examination, shall if the goods correspond with the rowannah, certify the same upon the back of the rowannah. If the collector shall find, (in the case of private goods) that the merchant has taken up more goods, or any other goods, in addition to those specified in the rowannah, the whole of the goods shall be liable to confiscation. If the collector shall have reason to believe, that goods superior in value to those specified in the rowannah, are attempted to be passed, under such rowannah, he shall cause a part of the goods to be opened and examined in the public cutcherry, in his own presence; and if any such fraud shall be discovered, the collector shall levy double duties on the real value of the goods composing the whole dispatch—*Enf. by R. I. of 1812, S. 18.*

*Second.* Should goods passing, as being provided for the Honorable Company's investment under the rowannahs directed to be granted by Section XX be in any instance found not to correspond with such rowannahs, they shall nevertheless be permitted to proceed to the place of their destination; but the collector shall certify upon the back of the rowannah in what respect they have not corresponded therewith, and shall with the least practicable delay report the circumstances of the case to the Board, to whose authority he (the collector) may be subject; transmitting at the same time a copy of his report to the Board of Trade for their information.

**XXIV.** The collector at each custom house shall keep a register of all rowannahs, granted at other custom houses, which shall accompany goods passing his station in the same form as the register prescribed to be kept of rowannahs granted by himself.

**XXV.** Should a merchant be desirous of dividing a dispatch of good into smaller quantities, after having taken out one rowannah for the whole, he shall be entitled, at any of the custom houses to as many rowannahs as he may require, on identifying the goods and paying a further duty of one half per cent, thereupon and surrendering the original rowannah—*Modified by R. XIX. of 1812, S. 5.*

**XXVI.** It is declared, that a rowannah shall be considered to be in force for one year, only. Should a merchant, however, be desirous of removing his goods from the place to which they may have been carried, under the original rowannah, after the expiration of one year, he shall be entitled to an exchange rowannah for another year, at any of the established custom houses, the goods being identified to the satisfaction of the collector, upon paying a duty of one

half per cent, thereon provided that the old rowannah be produced for renewal and be delivered up before the expiration of the period for which it was issued, that the necessary enquiry may be immediately made and evidence taken to identify the goods; and it is hereby declared, that the production of the old rowannah subsequently to the expiration of its term, will not entitle the holder of it to a fresh rowannah in exchange for it.\*

**XXVII.** The rule contained in the preceding section is to be considered applicable to goods or articles which are the produce of the country; and to goods imported from the foreign territories inland, and which are respectively alleged to have already paid duty. All such goods must be identified not only by the production of the original rowannah, but by other satisfactory evidence before the holders of it will be entitled to a renewal of it.

**XXVIII.** Articles which are not the produce of the country, but exclusively imported by sea, and which must of course have paid the duties to which they are liable on importation, shall be allowed to pass inland without question; and for that purpose shall be furnished with maafee, or free rowannahs, by the collectors of customs at Calcutta, Chittagong and Balasore, on the payment of a duty of one quarter per cent, and a fee at the rate of one rupee per mile, on the value of the goods; the presumption that the customs have been duly levied at the time of importation being sufficient to supersede the necessity for any other enquiry; the fee above specified is to be levied for the benefit of the Collector, or in the Case of his having a deputy, for their joint benefit, in such proportion as the Governor General in Council, or the Vice President in Council may direct.

**XXIX.** At each custom house there shall be kept a register of all exchanged rowannahs granted therefrom, specifying the date and number of its original rowannah, and the custom house at which it was issued. A register shall likewise be kept of all maafee rowannahs, specifying the date and number thereof, with the article for which, and the name of the person to whom it may have been granted.

**XXX. First** All the duties payable under this Regulation, with the exception of such cases as are, or shall be otherwise expressly provided for, shall be paid, and the rowannahs for covering the goods, shall be obtained previously to the goods passing or attempting to pass within the limits of any of the chokies, dependant on the custom house established by this Regulation. Moreover, as those chokies have now been confined within very narrow limits, with a view to relieve the commerce of the country from vexatious interruption, and it is to be supposed, that owners of goods liable to the payment of the transit duties can never find any difficulty in covering them by a rowannah, previously to their being moved: it is hereby declared, that should any goods be brought within the limits of a chokey, without being accompanied with a rowannah, or be otherwise found in transit without such a rowannah although there be no attempt clandestinely to evade the payment of the duties they shall in any such instance be chargeable with double duties; and if the goods be seized after having clandestinely passed or in the attempt clandestinely to pass within the limits of any of the said chokies, without having paid the established duties, and without being accompanied by a rowannah, they shall be liable to confiscation.

**Second.** Provided, however, that if any person should dispute, refuse, or omit payment of the required duties, without any attempt clandestinely to evade the payment of them, such part of the goods,

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\* See exceptions to this Rule in Government Notification in the Appendix.

as may be deemed equal in value to the duties, or double duties due on them, shall be secured, and deposited in the custom house, until such duties shall be paid. And in the event of the duties not being liquidated within the period of three months, the good shall, at the expiration of that period, be sold at public sale.

*Third.* After deducting the duties and custom house charge, the balance of the sales of goods sold under the preceding clause, shall be paid to the owners of them on their making application for the same.

*Fourth.* The collectors of the customs shall report to the Board of Revenue and Board of Commissioners respectively, the goods remaining unredeemed, at the expiration of the three months previously to proceeding to the sale of them.

XXXI. The transportation of the cannon, and of all descriptions of fire arms or military stores, excepting on account of, or under a pass from the British government being prohibited, the collectors and all officers of the customs are required to seize all such cannon, arms, or military stores, as shall be attempted to be transported in disobedience of this prohibition. The cannon, arms, or stores so seized shall be liable to confiscation. This rule, however, is not to be considered as applicable to fowling pieces, pistols, swords, or any other arms, which may be in the possession of individuals, evidently for private use.

XXXII. The importation of opium, the produce or manufacture of the territories of the Nawaub Vizier, or of any foreign country, into any of the provinces, subject to the immediate government of the Presidency of Fort William, is prohibited. The officers in charge of the customs throughout those provinces, are accordingly hereby authorized and required to seize any contraband opium which may be brought within the limits of the chokies, dependant on their respective custom house. Any opium which may be seized by those officers, shall be delivered over to the judge of the city or zillah, to whose jurisdiction the case may be subject, conformably to the provisions to that effect contained in Regulation VI 1799, and Regulation XLII. 1803, rescinded by Section 2, Regulation XIII, of 1816.

XXXIII. *First.* Whenever goods shall be detained, on the ground of their being liable to confiscation, the collector shall, with all practicable expedition, report the case, for the determination of the Board, to whose authority he may be subject.

*Second.* In the event of goods being confiscated, under this Regulation, (with the exception of contraband opium, or arms or military stores, to which none of the rules contained in this section are to be considered as having any application), they shall be sold by public auction, and the net proceeds shall be divided as follows:

One-fifth to the collector or deputy collector.

Two-fifths, in equal proportions, to the informer and to the officers of government making the seizure.

Two-fifths to the Company.

*Third.* The Board of Revenue and Board of Commissioners are hereby respectively empowered, in cases in which there shall appear to them sufficient cause for so doing, to direct the release of any goods which may have become liable to confiscation, or to remit any other penalties which may have been incurred for the breach of any rule contained in this Regulation.

*Fourth.* The two Boards are hereby further empowered to order double duty to be levied, in lieu of any higher penalty which may be incurred under this Regulation, in cases in which there shall appear to them ground for a mitigation of such penalty.

**Fifth.** Provided, however, that in both of the two preceding cases, if the goods shall have been seized on the information of an informer, and shall be clearly liable to confiscation, the Boards respectively shall direct such compensation, to be made to the person who gave the information, (not exceeding the amount which he would have been entitled to, if the confiscation had actually taken place) as they may deem equitable and proper, and the amount of such compensation shall be levied upon the goods, under the same rules as are prescribed in Clauses Second, Third, and Fourth, of Section XXX for levying the duties or double duties referred to therein.

**XXXIV.** In lieu of commission and fees, which the collectors of the customs have heretofore been authorized to levy for their own benefit, those officers shall be entitled to receive a commission on the amount of the duties realized by them, and by their respective deputies on the public account, to such rate as the Governor General in Council, or the Vice President in Council, may determine. Provided however, that if in any case, the person appointed to or holding the office of collector of the government customs, should likewise hold the office of collector of the land revenue; such person shall only be entitled to draw a moiety of the said commission on the amount of the duties realized.

**XXXV.** The deputy collectors of the customs, excepting at Calcutta, shall receive a fixed salary, and shall not be entitled to any commission on their collections: but those officers shall be entitled to receive, in all cases, in which seizure may be made by them, the proportion of one-fifth of the produce of confiscated goods under Clause second, Section XXXIII.

**XXXVI.** With a view to provide against the embezzlement of the public money, or improper detention of papers or accounts, by native officers in this department, the provisions in Sections XV. XVI. XVII. XVIII. XIX. XX. and XXI of Regulation III. 1794, (extended to Benares by Regulation V. 1800,) and Regulation XXXIII. 1803, extended to the conquered provinces by Regulation VIII. 1805, are hereby declared to apply to all descriptions of native officers who may be employed under the present Regulation, and who may be entrusted with the receipt of money, or the charge of accounts.

**XXXVII.** No collections whatever, either as customs, duties, commission, fees or under any other denominations, shall be levied by any of the officers employed at the custom houses or chokies, excepting such collections as are, or may be authorized by this Regulation, or by any other Regulation which shall be hereafter enacted in the prescribed manner.

**XXXVIII.** Any native officer proved to have been guilty of a breach of the rule contained in the foregoing Section, will, of course be liable to be dismissed from his employment, under the rules provided in such cases by Regulations V. 1804, and VIII. 1809. Complaints against native officers employed under the collectors of customs for offences of this nature, shall moreover be considered cognizable by the magistrates: and any such native officer on being convicted before a magistrate of having detained, or stopped goods in any unauthorized manner; or of having exacted, under any plea or pretence whatever as present, fee, or other consideration for the passage of goods or otherwise, in violation of the Regulations of government, shall be deemed guilty of extortion, and be liable to be sentenced to pay a fine, not exceeding two hundred rupees, and to imprisonment, not exceeding six months, or to corporal punishment, not exceeding thirty rattans, according to the nature and circumstances of the case, and the condition in life of the offender; and if the fine

so adjudged be not paid, it shall be commutable to a further period of imprisonment, not exceeding six months, as provided with respect to other sentences of the magistrate by Section XIX. of Regulation IX, 1807. The party aggrieved, shall, at the same time, be at liberty to prosecute the offender for damages in the dewanny adawlut.

XXXIX. All native persons, not being officers employed by government in the collection of the government customs, or authorized by any regulations to collect customs or duties who shall exact customs, or duties, of any denomination, on any pretence whatsoever, whether as principals or agents, shall likewise be deemed guilty of extortion, and on conviction before a magistrate, shall be liable to the penalties of fine and imprisonment to the same extent, and with the same qualification for committing the fine to further imprisonment, if it be not paid as the magistrate is empowered to adjudge against native officers convicted of extortion under the preceding Section: and the party aggrieved shall in like manner be also at liberty to prosecute the offender for damages in the dewanny adawlut: but nothing contained herein, shall be construed to authorize the magistrate to inflict corporal punishment in such case, on any ground whatever.

XL. Regulation VIII. 1806, already prescribes certain rules, general and special, which are to be observed in regard to all complaints instituted against the collectors or deputy collectors of the government customs, for acts which under the regulations in force may be cognizable in the city, or zillah civil courts. It is hereby further provided that in cases in the which Governor General in Council under the rule contained in Section III. of that Regulation may order any such complaint to be tried in a city or zillah court, either as a public suit against government, or as a private suit against the party whose acts are complained of, the several rules in force relative to suits preferred against collectors of the land revenue in matters in which they are in like manner amenable to those courts, shall be applied (as far as the same may be applicable to the particular case,) to the whole of the proceedings in the suit in question, and to the enforcement of the judgment when finally passed: as well as to the appropriation or disbursement of the sum or sums which may be adjudged in favour of either party as costs or damages therein. And the Board of Revenue and Board of Commissioners respectively shall exercise the same discretionary power and control in regard to conducting the defence of any suit, if it be a public suit (as well as in regard to prosecutions which may be instituted at the suit of government) and to carrying the suit through the different stages of appeal, if necessary, as they would exercise in the like cases relating to suit connected with the land revenue.\*

XLI. The collectors of the government customs are empowered to propose to the Board of Revenue and Board of Commissioners respectively, for the consideration of the Governor General in Council, such rules as may appear to them calculated to promote the better collection of the customs.

XLII. All the rules in the Regulation, respecting collectors of the Government customs, unless where the contrary is expressed, shall be considered equally applicable to their deputies. But all accounts, official reports, and communications of the deputies, shall be transmitted to the two Boards through the collectors, their immediate superiors, and all propositions for the removal or appointment of the native officers attached to the several stations of Meerut, Allahabad,



Furruckahad and Mirzapore, shall likewise be made through the same channel (subject) of course to the provisions of Regulations V, 1804, and VIII, 1809, and be communicated to the Board of Revenue or Board of Commissioners, with the collector's opinion thereon. The deputy collectors of customs are moreover to pay strict obedience to all orders and instructions they may receive from the collectors, to whose authority they may respectively be subject, provided they be not contrary to this or any other Regulation in force at the time.

### MIRZAPORE SPECIAL RULES.

**XLIII. First.** The following amended rules are to be observed in the collection of the customs in the Decan trade at the Mundovy or mart of Mirzapore.

**Second.** The tellashe or search and inspection of the goods imported by land, by the Decan beoparries, is to take place on the arrival thereof at the south gateway of the Mundovy or mart.

**Third.** The import duty to which the goods may be liable under Section XII, is to be paid in proportion as the said beoparries dispose of the whole, or any part of their investments; upon which rowannahs for the goods are to be issued in the names of the original importers; moreover, in pursuance of that part of the arrangement proposed by the Decan merchants and sanctioned by the Governor General in Council in December, 1788, which further respects the mode of payment of their import duties at Mirzapore; the deputy collector is authorized to receive one half of the said import duty from the importers, and the other moiety from the person or persons to whom they dispose of such goods in the mart, for transportation and sale beyond its limits, it being understood and stipulated, that if the Decan importer, instead of selling his goods thus brought into the mart, shall choose, in view to a better market, to carry them to any place out of the said mart, he is to pay the remaining half of the fixed duty himself, so as to make up the whole of the import duty to which the goods may be liable under Section XII.

**Fourth.** With a further view to the accommodation of the Decan beoparries in regard to their exports from the mart of Mirzapore to the Decan, the deputy collector is authorized to grant chore chetties or passes, with one seal only, instead of rowannahs for all goods passing from the mart of Mirzapore to the Decan, provided that such goods shall have been first imported into the mart under a rowannah, certifying that the prescribed duties have been collected thereon; or that the prescribed duty shall have been levied on their importation into the Mundovy or mart without a rowannah. But all goods, the prescribed duty on which shall not appear to have been once paid, must be cleared out, and be accompanied by a regular rowannah according to the form heretofore in use, previous to their being passed for exportation to the Decan.

### CALCUTTA SPECIAL RULES.

**XLIV.** In addition to the general rules prescribed in this Regulation, the following special Rules shall be observed in the collection of the duties directed to be levied on imports and exports by sea, to and from the port of Calcutta :—

#### IMPORTS.

( See also R. III. of 1811. )

**XIV. First.** A tide-waiter shall go on board every vessel that may come to anchor in the port of Calcutta, and enter in his book

her name; the nation to which she may belong; the name of her commander; from what port she may have sailed last; and every other necessary particulars concerning her.

*Second.* The following notification shall be inserted in the tide-waiter's book : \*

FORT WILLIAM (DATE)

" To all commanders and supercargoes of vessels trading to the port of Calcutta.

" You are hereby directed immediately on your arrival at this port, to transmit to the custom house, a true manifest upon oath of all the goods and merchandize loaded on board of your vessel, specifying at what port they were received, and to whom they belong, either on account of the owners or on freight, together with their marks and numbers, agreeably to the annexed form. You will likewise be pleased to deliver into my office your pass and other credentials concerning your ship, which shall be returned to you after they shall have been inspected.

(Signed)

" A. B.

" *Collector of the Customs.*"

*Third.* The following form of the manifest shall be subjoined to the notification. *MANIFEST of the Cargo of the Ship A. from B. Commander, Captain C under English colours.*

Marks.	Numbers	Packages	Quantity of Goods.	Quality of Goods.	Where shipped.	To whom consigned

*Fourth.* As soon after the arrival of the vessel as may be practicable, the captain master, or supercargo shall deliver in his manifest at the office of the collector of the customs and the collector or his deputy shall annex the following form of an affidavit to the manifest.

" A. B. (commander or supercargo) of the ship C. maketh oath and saith, that the annexed manifest contains, to the best of his knowledge and belief, a true and just account of all goods and merchandize imported on the said ship C. at the port of Calcutta."

*Fifth.* The master or the supercargo shall next proceed to swear to his manifest before one of the Calcutta justices of the peace, and shall return it to the collector of the customs, with a certificate from the police office, purporting that he has delivered into that office a list of the European sailors in his ship, specifying their names and the countries to which they are subject; and has entered into a bond not to suffer any of his crew to come on shore with any kind of offensive weapons at any time of the day or night. No merchandize shall be permitted to be landed from any ship or vessel whatever until the above rules shall have been observed; nor until the

\* The notice served on Commanders by the Collector has, under Orders from Government been altered - The form of it will be found in the Appendix.

collector of the customs shall have received from the master attendant the copy of a list of all Europeans on board, (including the name of the commander of the ship or vessel, the names of the officers and crew, and of any passengers who may have arrived in her) which the commanders are further required to deliver to the pilot under whose charge the ship or vessel may have entered the river. But when the above forms shall have been observed, and the prescribed duties shall either have been paid, or sufficient security shall have been taken for the amount of them, consisting either of a deposit of goods or of Company's paper from the owner or freighters of the cargo, they shall be permitted to land the goods.

*Sixth.* No permission shall be given for the landing of any cargo or goods belonging to captains or officers of ships or vessels importing at Calcutta, or of any baggage belonging to passengers that may come in them, excepting the cargoes, goods or baggage of the persons named in the preceding clause.

*Seventh.* All goods and packages without exception, imported from sea, shall be landed at the custom house: and if landed or attempted to be landed at any other place, either clandestinely or otherwise, they shall be liable to confiscation.

*Eighth.* Particular care shall be taken by the collector of the customs, to prevent vessels mooring or lying between the north west bastion of the old fort, and the export warehouse wharf, nearer than the middle of the stream, and no boats or small craft, excepting such as may be employed in landing goods are to be allowed to remain within the said limits.

*Ninth.* In landing the cargoes of vessels, every separate boat load shall be accompanied with a note, addressed to the collector of the customs, specifying the quantity and quality of the goods. The collector of the customs shall sign an order on such separate note to weigh or examine the goods specified in it, and to pass them. No goods shall be landed without a note or permit, and great care shall be taken that no more goods are passed than the quantity specified in the permit.

*Tenth.* When the cargo shall have been landed, the boat notes, or permits mentioned in the preceding Section, shall be compared with the manifest, after which the collector of the customs shall proceed to make out bills for the duties demandable thereon under the several provisions of this Regulation.

*Eleventh.* Should any master or supercargo of a vessel fail to deliver a full and true manifest of all the goods imported on his vessel, which manifest must exhibit as well the goods laden on account of the master, or supercargo, or owner of the vessel: as the goods laden on freight, upon the same being proved to the satisfaction of the Board of Revenue, to whom the collector of the customs shall in every instance report the case, the goods not manifested, if landed on account of the master, or owner, shall be subject to confiscation. If landed on freight, the master or supercargo, shall be liable to a penalty, not exceeding the value of them. The penalty shall be payable immediately, whenever the master or supercargo, may be adjudged liable to it, by the Board of Revenue.

*Twelfth.* Should the master or supercargo refuse to pay the penalty, the Board of Revenue are authorized to prohibit any goods remaining on board of the vessel, from being landed, and further to cause a pilot and port clearance to be withholden from the vessel, until the penalty shall have been paid.

*Thirteenth.* Provided, that in the case of the Company's ships, the commanders are not required to insert in their manifests either the goods laden on account of the Company, or the goods laden on the privilege of their officers, but the officers must severally deliver manifests of their own goods. In the event of any officer of a Company's ship omitting to manifest any of the goods imported on his privilege, such goods shall be liable to confiscation. Moreover as the manifests which the commander and officers of the Honorable Company's ship are required to produce sometimes include goods which have been already disposed of at intermediate ports, and do not therefore exhibit an exact statement of the goods, which it is intended to enter at the custom house, the commanders and officers in addition to the manifests, shall deliver in to the collector of the customs, an account of the goods which they propose to land for sale, and shall execute a bond or note engaging to pay within three months the duties which will be chargeable upon such goods. Any articles which may not be specified in this account, shall be liable to confiscation in whatever manner they may be landed.

*Fourteenth.* Instances having occurred of private goods freighted on the Company's ships from other ports in India to Bengal, being omitted to be manifested at the custom house, the commanders of the Company's ships are hereby required to take notice, that all such goods must be manifested at the custom house, and that in failure thereof, the goods will be liable to confiscation.

*Fifteenth.* The amount of the pecuniary penalties which may be levied under the rule contained in Clause Eleventh, shall be divided in the same manner as the value of confiscated goods is directed to be divided in Clause Second, Section XXXIII. of this Regulation.

**XLVI.** The duties on manifests shall be finally settled by the collector of the customs, without any reference to the Board of Revenue.

**XLVII.** The duties shall be levied at the rates specified in Sections XII. and XIII. of this Regulation, and must be paid within the period of three months from the date of the affidavit annexed to the manifest; in default of which, the deposit which may have been made of goods, or government securities, under Clause Fifth, Section XLV. shall become forfeited to the Company.

**XLVIII. First.** The following rules are to be considered in force for determining the value of goods imported by sea, whether on British or foreign bottoms

*Second.* The original invoices or bills of all goods imported into Calcutta by sea, or from the foreign settlements, shall be produced to the collector of the customs, and, excepting in the cases where it is otherwise directed in this Section, the duties shall be settled upon the amount thereof. If any additional per centage is prescribed, such per centage shall added to the amount of the Invoice or Bills, and the duties shall be settled at the aggregate.

*Third.* If the original invoice or bills shall not be produced to the collector: or if he shall see cause to suspect that the invoices or bills produced, do not shew the true prime cost of the goods, by which is to be understood their prime cost in the country of which they may be the produce or manufacture: in either case, the duty shall be settled on the Calcutta price at the time of their importation; adding thereto the prescribed per centage, where any is prescribed.

*Fourth.* Moreover, whenever goods are passed on deposit, the original invoices or bills shall remain in the custom house, and shall

not be surrendered until the whole of the goods shall have been cleared out, and all accounts of duty on them finally adjusted; and if no invoices or bills be produced, and the deposit be regulated under the provisions of the foregoing clause by the Calcutta price of the goods; the proprietor must give his assent in writing to that valuation, previously to the deposit being received.

*Fifth.* The duty shall be levied on the investments of the Captains and the officers of the Honorable Company's ships and on all goods whatever belonging to individuals imported from England, on the Honorable Company's or other British ships; on the price of the goods specified in the invoice, or in the cases specified in Clause Third, upon the Calcutta price, without any addition to such price.

*Sixth.* British ships importing at the foreign settlements, shall pay duties in the same manner as if they imported at Calcutta.

*Seventh.* An advance of fifteen per cent. shall be added to the invoice of goods, the produce or manufacture of the Coromandel coast; and the duties shall be levied in the aggregate.

*Eighth.* The duty on goods from China, shall be levied with an advance on the invoice price of thirty per cent.

*Ninth.* The duties on indigo whether on importation or exportation, shall be settled on a fixed valuation of one hundred sicca rupees per factory maund.

*Tenth.* The duty leviable under this Regulation on spirits of whatever kind imported by sea in casks, (Batavia arrack excepted) shall be calculated on the fixed price of thirty pounds sterling per pipe. A deduction of ten per cent for leakage will be allowed however as heretofore, provided the collectors shall be satisfied, that the casks have not been filled up previously to their leaving the ship or after being landed. But, if ullages or parts of casks are filled up, prior to the spirits or liquors contained in them being passed, the casks shall be gauged, and the duty shall be levied without any deduction on the actual quantity. No deduction shall be allowed after the casks shall have been removed from the wharf.

*Eleventh.* The duty on Batavia arrack shall continue to be settled at the rate of sicca rupees fifty-five per leager.

*Twelfth\*.* The duties on the Cargoes of Portuguese ships, importing from Macao, shall be levied agreeably to the account sales. In cases in which the owners shall refuse to deliver the account sales, and also, in cases in which the collector shall suspect that an account sale does not exhibit a true statement of the sales an advance of forty per cent. on the prime cost of goods shall be added, and the duties shall be levied on the aggregate.

*Thirteenth.* The duties on the cargoes of American vessels, importing from places to the westward of the Cape of Good Hope, excepting such part thereof as shall be the produce of America, shall be levied at the same rate, as the duties on the cargoes of Vessels importing from Europe; and the duties on the cargoes of American Vessels, importing from places within the limits of the Company's exclusive trade shall be levied at the same rate as upon the cargoes of British vessels importing from places within the said limits.

*Fourteenth.* The duties on such part of the cargoes of American vessels as shall be the produce of America, shall be levied on the account sales of the goods duly attested.

*Fifteenth.* An advance of sixty per cent shall be added to the prime cost of all goods or articles, imported from Europe, or elsewhere, on vessels under foreign colours; (with the exception of Portuguese ships

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\* This and the three succeeding clauses have been annulled by Section 9, Regulation III, of 1811.

*from Macao, or American ships; which are to be considered subject to the distinct provisions specified in the three preceding clauses) and the duty shall be levied upon the aggregate amount.*

**Sixteenth.** Europe, and all other goods from sea, imported into Calcutta from the foreign settlements, shall be assessed at the same manner as if imported into Calcutta by sea on a foreign bottom.

**XIX.** No claim for a remission of duty upon liquors or other goods stated to have been found damaged, will be admitted unless the condition of the goods shall have been ascertained previously to their passing the custom house. On the examination of them at the custom house, should any of them be found not to be in a merchantable state, such goods must be sold on the spot, as the condition of any remission of duty; and the duty will be settled on the proceed of the sale. But it is to be understood, that no such damaged goods will be permitted to be sold, until the proprietor or his agent shall have caused to be inserted in the Calcutta Gazetteer, an advertisement specifying the day and time of the sale, and the articles to be sold; moreover, all sales of damaged goods at the custom house, are to be made in the presence of the collector or his deputy; and the goods are to be lotted with the approbation of the collector.

**I.** No packages, casks, bales, chests, or parcels of goods of any kind, shall be received into the custom house godowns, unless marked or numbered, and no receipts shall be granted for any packages not marked or numbered.

**II.** No goods shall remain in the custom house godowns, or under the shed or verandah of the godowns more than seven\* days, unless by express permission: should any goods remain longer, they shall be liable to a charge for godown rent: goods shall also be liable to a charge for wharfage, at half the rate usually charged for godown rent, if allowed to remain on any part of the custom house: what beyond the period of fourteen days without permission from the collector.

**III.** The collector of the customs shall grant receipts on application being made for them, excepting in the cases specified in Section **L.** for all goods landed from Ships and lodged in the custom house. The collector of the customs shall be held responsible for delivering from the custom house, all goods for which receipts shall have been so granted. Should the captains, officers or passengers, omit to take such receipts upon their goods being landed, and lodged as above mentioned, they shall not be entitled to an indemnification for part of them, which may be lost in passing through the custom house. The receipts shall be returned on clearing out the goods.

**III.** An account shall be kept by the tide-waiter, of all packages, received or delivered out of godowns.

**IV.** Ships importing in ballast, shall be reported accordingly by the master.

**V.** The collector of the customs shall report to the Governor General in Council through the Board of Revenue, whenever, any arms or military stores being private property (with the exception of fowling pieces, pistols or other arms, evidently for private use) are landed from any vessels importing at Calcutta, specifying the nature, numbers and quantity of such arms, and stores together with the name of the ship, and of the commander or consignee: the aforementioned report shall also state whether the arms or stores were originally

\* Delays of Office are not, by an Order of the Board of Customs, dated 22d August, 1820, to be included in this period.

shipped as private property, or procured from either of the Company's governments in India.

LVI. Precious stones, though exempt from duty, must nevertheless, whether on importation or exportation be entered at the custom house, and their value be stated under a penalty of ten per cent. on the value at which they may be estimated, after due enquiry by the custom master.

LVII. COPPER, and all other goods imported from Madras, or any other of the Company's presidencies, with a certificate, specifying that such copper or goods have been taken from the government of that presidency in payment of advances due on contracts with the Company, or have been purchased at the Company's warehouses, shall pass duty free. But to avoid any misconstruction of this rule, it is declared, that certificates of goods having paid the import duty at the other presidencies are not to entitle the goods to any exemption from duty, unless they should expressly contain one or the other of the above specifications.

LVIII. The importers of goods landed expressly for re-exportation or trans-shipped in port, are nevertheless to pay or deposit security for the import duties in the same manner as if the goods had been destined for the markets of this country. Should the commanders of the Honorable Company's ships or others, be desirous however of landing stores or other articles in Calcutta, merely for temporary purposes without any view to a sale of such stores or articles, they shall have the option of either paying or depositing security for the import duties thereon as above prescribed; or of landing them, free of duty, upon making an application for that purpose to the collector of the customs, provided that, in the latter case they shall, at the same time, enter into a bond or note to the collector, engaging to pay double duties on all such stores or articles, (and which shall be entered at the custom house expressly for re-exportation,) unless they shall be re-shipped on the same vessel within the period of three months, from the date of their being landed.

LIX. Excepting in the cases of parcels or necessaries from Europe, which the custom master is to pass at the own discretion, no person or persons shall be exempted from the payment of duties to be levied by this Regulation, without the special orders of the Governor General in Council. In case, in which the Governor General in Council may deem it to be proper to grant an exemption from the established duties to individuals, the custom master will be furnished with special orders regarding such exemption.

LX. The following rates of exchange shall be adopted in the adjustment of the Calcutta customs.

# TABLE OF EXCHANGE FOR THE SETTLEMENT OF THE CALCUTTA CUSTOMS.

COUNTRIES.	COINS.	RATE OF EXCHANGE.
Great Britain.....	Pound Sterling.....	At 10 sicca rupees
Germany.....	Crown.....	At 2 sicca rupees
Denmark.....	Rix Dollar.....	At sicca rupees 1-10
Ceylon.....	Rix Dollar.....	At 14 annas
France.....	Livre Tournos.....	At 24 for 10 sicca rupees
Ditto.....	Mauritius Livre.....	At 48 for 10 sicca rupees
Spain.....	Spanish Dollar.....	At 2½ sicca rupees
Portugal and Maderia..	Milrea.....	At 2½ sicca rupees
Bussorah.....	Raize Peastre.....	At 12 annas
China.....	Tale.....	At 3½ sicca rupees
Madras.....	Star Pagoda.....	At 3½ sicca rupees
Ditto.....	Swamy ditto.....	At 4 sicca rupees
America.....	Currency to be converted into Pound Sterling as follows:	
New England.....	By multiplying by 3 and divided by 4.....	The pound Sterling to be rated as above at 10 sicca rupees. Where the Invoices are in Dollar; the Dollar to be rated at 2½ sicca rupees.
Virginia.....	Ditto ditto.....	
New York.....	By multiplying by 9 and divided by 16.....	
Pennsylvania.....	Ditto by 3 and ditto by 5.....	
South Carolina.....	By deducting 1-27th part.....	
Georgia.....	Ditto.....	

LXI. Two registers of Imports by sea shall be kept in the following forms\*

\* These forms have been modified by the Orders of Government dated the 30th October, 1821.







## EXPORTS. (a)

LXII. The duty on exports excepting in cases where it may be otherwise herein directed, shall be levied on the Calcutta Market price of the goods exported, deducting one-tenth therefrom.

LXIII. Articles of home produce or manufacture going from Calcutta to Serampore, or to any other of the foreign settlements, in the event of their being restored on the conclusion of peace, shall be subject to the same export duty as if they were exported by sea direct from Calcutta in a foreign bottom. (b)

LXIV. All goods for exportation, the property of individuals, (with the exceptions hereafter to be specified) shall be shipped from the custom house, with a permit from the collector of the customs. Goods brought for exportation from the interior of the country, previously to being shipped, shall be brought to the custom house ghaut for examination. (c)

LXV. Grain may, by permission of the collector of the customs, be shipped from the ghauts, after it shall have been duly entered at the custom house.

LXVI. The goods of individuals going to England upon the Company's tonnage, shall on the requisition of the Export Warehouse keeper, be sent to the Export Warehouse to be shipped from thence. The Goods when sent to the Export Warehouse must be accompanied by manifests in duplicates signed by the shippers with a certificate of the collector of the government customs subjoined to each manifest stating that the duties have been duly paid. Or, in the case of their being exempt from duties that the entry prescribed in Section LXXIV, has been duly made, without which the goods shall not be permitted to be laden.

LXVII. All applications for permits shall be made to the collector of the customs in writing, and shall specify the name of the vessel on which the goods are to be laden the name of the commander, and the place to which the vessel is bound, and shall be accompanied by a chellaun or invoice, specifying the numbers and marks of the packages, the sorts and quantities of goods in each, the place of manufacture, and the Calcutta market price thereof. After which official bills shall be made out for the duties unless the goods be exempted from duty and the amount shall be paid, or security given, for the payment of it in ten day, before the goods shall be permitted to be shipped.

LXVIII. Should the collector of the customs have reason to suspect any bale of piece goods not to correspond with the chellaun, he shall summon the shipper, and in his presence, should he think fit to attend, cause the goods to be examined by the Company's examiner and appraiser of piece goods, who, should they appear to him rated below the Calcutta market price, shall proceed to appraise them by that price according to the best of his judgment and certify his appraisement in writing under his signature, to the collector of customs, who shall assess the goods agreeably to this appraisement, deducting one tenth as above directed. Should the proprietor refuse to pay the duties upon such appraisement, he shall not be permitted to ship the goods; it shall however be in the option of the proprietor in such case to transfer the goods to the Honorable Company at the price so settled by the appraiser, after making the be-

(a) For the rates of duty to which articles are liable on exportation by Sea,—See Regulation III, of 1811.

(b) See Regulation III, of 1811, for the rates of duty chargeable on such occasions.

(c) See Appendix for the Ghauts open for the Exportation by Sea of Goods.

forementioned deduction therefrom, provided the Board of Trade (d) to whom all such cases shall be reported by the collector of the customs, give their sanction to such transfer, and not otherwise.

**LXIX.** Should any bales be found to contain a greater quantity than may be specified in the chellaun, the whole of the bales in which such excess may be found shall be liable to confiscation, and whatever goods the same person on the faith of his chellaun, shall have before been permitted to ship on the same vessel without examination, shall be subject to double duty.

**LXX.** On exporting gruff or other goods not being piece goods, one or more chests, bags, or packages at the discretion of the collector of the customs may be examined and weighed, subject to the same penalties in case of a difference from the chellaun, as are specified in the preceding clause.

**LXXI.** All boats, laden with goods or merchandize from the interior of the country, shall be brought to at the custom house. The goods on any boats attempting to pass Calcutta, without permission from the collector of the customs, shall be liable to confiscation.

**LXXII.** Provisions and stores for the use of his majesty's navy which are the immediate property of the crown, may be passed free of duty, but articles of provisions furnished to his majesty's squadron by the contractors or their agents, are not to be exempted from the payment of the prescribed duties.\*

**LXXIII.** Parcels for individuals and necessities shall be passed at the discretion of the collector of the customs.

**LXXIV.** Goods for exportation free from duty, shall nevertheless be entered at the custom house in same manner as if they were goods paying duties.

**LXXV.** *Clause First, Section XII, already provides for allowing a drawback of a fixed per centage on certain articles specified therein on exportation. In all other cases not specifically provided for goods imported expressly for re-exportation shall on re-exportation be allowed a drawback of two-thirds of the amount of the duty paid on their exportation, superseded by R. III of 1811, S. 8, afterwards modified by R. I, of 1812, S. 21.*

**LXXVI.** It is to be observed as an invariable rule not to admit any claims for drawback, unless the goods shall be exported regularly through the custom house, and be included in the manifest of the export cargo, delivered into the custom house, by the commander or owner of the vessel, on which they may be exported; with the application for a port clearance. Nor in any case after the port clearance shall have been taken out.

**LXXVII.** No drawback shall be allowed on the re-exportation of articles imported from sea, forming only a part of the package in which they were imported; or on any package that may not be entire as imported,† Modified by Government Orders, dated 13th April 1816.

**LXXVII.** No claim for a return of duty upon goods stated not to have been shipped shall be admitted after the vessel shall have quitted the anchorage at Saugur.

(d) Now the Board of Customs.

\* In cases where the contractors are charged duties on any supplies made by them to the Navy, the Naval Commissioner in India is entitled to claim the amount from the Bengal Government for the benefit of the Crown under the Government Notification, dated 7th July, 1820, which is included in the Appendix.

† By special orders of the Board of Customs, dated 10th March, 1821, applicable only to Wines and Liquors imported in Wood

**LXXIX.** Persons who may be desirous of exporting opium purchased at the Company's sales, shall produce a certificate from the Board of Trade, to their Officers, signifying that the opium in question was purchased at the Company's sales. The certificate must, specify the purchase lot, the mark and number upon each of the chests applied for, the name of the purchaser, the cost of the opium, and the date of the sale. Any opium not really purchased at the Company's sales, and attempted to be passed as such, or not corresponding with the certificate shall be liable to confiscation.

**LXXX.** Persons desirous of sending presents or articles for family use to Europe, as permitted by the Honorable Court of Directors, shall pay the export duties thereupon. The parcels or packages containing such presents or articles, the value of which shall not exceed three thousand sicca rupees, shall in future be registered at the office of the Secretary to the Board of Trade, and when application is made to him for registry, it must be accompanied by a certificate from the collector of the customs, that the duties have been duly settled. The Secretary to the Board of Trade shall not register any parcel or package, or grant an order for its being received on board any of the Company's ships without the required certificate.

**LXXXI.** The master attendant shall not grant a pilot to any vessel, until a certificate shall be produced to him from the collector of the customs of the duties on her cargo both import and export having been paid or settled, or of her export cargo, (if exempt from duties,) having been entered at the custom house, as directed in Section LXXIV.; together with a certificate from the police office, purporting that the commander or supercargo has delivered into that office a list of the European seamen embarked on the vessel.

**LXXXII.** The pilot of every vessel which may have obtained her clearance, shall be ordered by the master attendant not to permit any goods or merchandize to be received on board, unless the goods shall be accompanied by certificate from the collector of the customs of their having paid or settled the export duties.

**LXXXIII.** If the commander of the vessel shall notwithstanding the remonstrance of a pilot, receive on board any goods or merchandize not accompanied with a certificate as prescribed in the preceding clause; the pilot shall immediately report the circumstance to the master attendant, and detain the vessel for his further orders; and all goods in such predicament, shall be liable to confiscation. Moreover, goods seized in the attempt to ship them in a clandestine manner shall be liable to confiscation.

**LXXXIV.** Goods trans-shipped without permission first obtained from the collector of the customs; or shipped, or attempted to be shipped upon any other vessel than that for which they may have been passed at the custom house, shall be subject to double duty.

**LXXXV.** Arms, ammunition and military stores (with the exception of fowling pieces, pistols, or other arms in the possession of individuals for private use) shall not be exported without express permission from the Governor General in Council; and a full compliance with all such rules and conditions as may be prescribed by his orders for the guidance of the custom master in regard to such exports.

**LXXXVI.** Two registers of exports by sea shall be kept under the following heads :

*Port William, Register of Goods imported by Sea, and of the Customs collected thereon, in*

Register Number.  
Date.  
Number and nature of packages.  
Vessels.  
Where bound.  
Vessels under what colours.  
Merchants' Name.  
Place of manufacture or produce.  
Sort of Goods  
Quantity of Goods  
Valuation.  
Amount of Customs

*Port William, Register of Goods exported by Sea, Free of Customs, in*

Register Number  
Dates  
Number and nature of packages.  
Vessels.  
Where bound  
Vessels under what colours  
Merchants' Names  
Place of manufacture or produce.  
Sort of Goods  
Quantity of Goods.  
Amount of invoice

LXXXVII. The collector of government customs at Calcutta is moreover to keep a register of all piece goods and of indigo imported into Calcutta from the interior of the country under rowanah, and which shall be entered for exportation by sea.

LXXXVIII. Donies or other coasting vessels liable to the duties of pilotage, shall not be permitted to land or ship their cargoes, until the master attendant shall have certified to the collector of customs, that those duties have been paid or that sufficient security has been given for the payment of them.

LXXXIX. The communication between the Board of Trade and the collector of customs in all matters relative to the imports and exports of the cargoes and the tonnage of the ships of the Honorable Company, or to the transfer of piece goods authorized under Section LXVIII. shall be direct; and the collector shall obey all such orders as he may receive from that Board, conformably to this rule, reporting the same for the information of the Board of Revenue, in cases where it may be necessary, that they should receive information on the subject.

XC. In every instance either of imports or exports, where the duties have been paid without any objections having been made to the rate of assessment; the collector is to consider it an invariable rule to reject all claims for a return of any part of the duties so paid.

XCI. All goods imported or exported, shall be weighed by the Company's scales and weights.

XCII. The Kyallee dustoor abolished by Section II. Regulation LVII. 1795, shall remain finally abolished.

XCIII. All such general rules of the collection of the government customs contained in this regulation as may not be at variance with the foregoing special rules, shall be considered applicable to the

collection of the government customs of Calcutta on import and exports, whether by land or sea, and shall be adhered to accordingly.

### CHITTAGONG, BALASORE AND HOOGHLY SPECIAL RULES

**XCIV.** In the valuation of goods imported by sea, the collectors of the government customs at Chittagong and Balasore shall be guided by the rules prescribed in this Regulation for the valuation of goods imported by sea at Calcutta as far as those rules may be applicable.

**XCV.** In the valuation of goods for exportation by sea, the market price of the goods at the ports from which they may be exported respectively at the time of their exportation, shall be taken as the standard upon which the prescribed duties are to be levied, unless where otherwise directed by this Regulation.

**XCVI.** Sections LXXV, LXXVI, and LXXVII, for regulating the drawback allowed on exports from Calcutta, shall equally apply to the ports of Chittagong and Balasore \*

**XCVII.** *First* Goods imported into any of the foreign settlements on the river Hooghly by sea, shall on their exportation from the said settlements into the interior of the country pay to the collector of government customs at Hooghly the same rates of duty as the goods would have been charged with, if they had been imported at Calcutta in a foreign bottom. After the payment of such duty, the collector of customs at Hooghly shall grant a rowannah which shall exempt the goods from the payment of any further government customs in their passage to any place within the limits of the provinces subject to this Presidency, or on their passage through the said provinces to any place out of the limits thereof to which they shall be exported inland.

*Second.* Goods which shall be brought from the interior of the Country for importation into the foreign settlements on the River Hooghly, shall in like manner previously to their being allowed to pass into the said settlements, be charged by the collector of customs at Hooghly with the same duties which such goods would be liable to on exportation from Calcutta by sea in a foreign bottom.

*Third.* Provided that in the case specified in the two preceding Clause, if the goods shall have already paid the government customs at Calcutta, or any other custom house the amount of the custom so paid, shall be set off and deducted from the duties required to be levied under the Section.

## APPENDIX TO REGULATION IX OF 1810.

### No. 1.

### NOTIFICATION.

FORT WILLIAM, THE 7<sup>TH</sup> JULY, 1820.

TERRITORIAL DEPARTMENT.

*His Excellency the Most Noble the Governor General is pleased to direct that the following Rules shall be hereafter observed in regard to the passing of all Public Stores belonging either to the Honorable Company or to His Majesty's Government.*

*First.* All Goods the property of the Honorable Company, shall be included in the Manifest of the Ship or Vessel having on board of which they may be laden, whether the ship be a Company's

\* See Govt. notification dated 25th October 1822, in the Appendix for special Rules relative to the Import and Export of Vessels in the Chittagong River.

Regular, or Chartered ship, or should merely have freight on board belonging to the Honorable Company.

*Second.* On the arrival at the Port of Calcutta of any ship or vessel having on board Goods, the property of the Honorable Company, separate list of statement of the same shall be rendered to the collector of Government Customs, by the Commander or other person in charge of the vessel.

*Third.* In case such ships or vessels shall discharge their cargoes at Diamond Harbour at the New Anchorage, the Agent for unloading the ship, shall at the time of embarking the several Articles on board the sloops or lighters, for transportation to Calcutta, prepare and forward to the Import Warehouse Keeper, a Statement particularizing the Marks, Number, and Description, of the Packages, which may be laden on each sloop or vessel. A transcript of this, together with a copy of the Europe Invoice of the Goods, shall on receipt be furnished by the Import Warehouse-Keeper to the collector of customs at Calcutta.

*Fourth.* On the arrival of the sloops at Calcutta, the Import Warehouse-Keeper, or other Public Officer, to whom they may be consigned, shall report the circumstance to the collector of government customs; who shall immediately depute a Custom House-Officer to be present at the landing of the Goods—Care shall be taken that no other Articles are imported than such as are specified in the Statement alluded to in the preceding Paragraph, without special permission of the Board of customs; and any Officer of Government, whether in the custom or commercial department, permitting any article to be passed in contravention of this Rule, shall forfeit to Government the sum of Sicca Rupees 500. When the cargo of the sloop shall have been discharged, the goods landed from her shall be written off on the back of the list, directed to be furnished to the collector of customs in the second rule, and they shall then be entered in a separate Import Duty or Free Sea Register, to be kept at the custom house for the Hon'ble Company's Trade.

*Fifth.* The Import Warehouse-Keeper, or other Officer charged with the landing of the Honorable Company's Consignments, shall in no case permit any Goods to be landed from the sloops in question, unless a custom house officer shall be in attendance; and any Officer of Government landing or permitting others to land Goods in contravention of this Rule, shall forfeit to Government, the sum of Sicca Rupees 500.

*Sixth.* Should any Goods not belonging to the Honorable Company, be imported on the Sloop in question along with goods the property of Government, the Import Warehouse Keeper or other public Officer to whom the Sloop is consigned, shall immediately after the Government stores have been landed, despatch the Sloop to the custom house Wharf, to land the remainder of its Cargo. Goods not the property of Government, shall on no account be landed along with the Company's stores, or Imports, under pain of being considered contraband, and any Officer of Government permitting private goods to be so landed, shall forfeit to Government the sum of Sicca Rupees 500.

*Seventh.* In the case of ships or vessels belonging to, or freighted by the Hon'ble Company, discharging their Cargoes off the River of Calcutta, the Rules which are prescribed in regard to sloops shall be held to be in all respect applicable to any boats, which may be employed in landing the Honorable Company's Goods from such ships or vessels.



**Eighth.** Previously to the exportation of any Goods the property of Government, on board the Company's Regular or Chartered Ships, or on board private ships or vessels freighted by the Honorable Company, application shall be made to the collector of customs to pass them in the same form as is observed by Individual Merchants. The application shall specify the sort, quantity, and value of the Goods; the number and description of the Packages; the Factories or other places from whence they came, and the number and date of the Rowannah, under which they were imported. On the receipt of such application, the collector of customs shall depute a custom house Officer to be present at the landing of the same on the sloops for shipment, granting to him a special authority to pass the goods as Company's Stores or Exports. It shall be duty of such Officer to satisfy himself that no more goods are passed for exportation than the quantity specified in the application, and an Entry of every such pass shall afterwards be made at the custom house in a separate Duty or Free Export Register to be kept for the Honorable Company's trade.

**Ninth.** Goods not belonging to the Honorable Company shall not be permitted to be conveyed on board ship under a pass of the nature provided for in the preceding Rule, and any private goods found on board a sloop protected by such a pass, which may not be covered by the usual documents from the custom house, shall be held contraband; and any Officer of Government permitting such irregular Export, shall forfeit to Government the sum of Sixty Rupees 500.

**Tenth.** In the case of Good provided on the public account by Officer in the Commercial Department having been purchased in the Bazar, for which Rowannahs may not be forthcoming, the application to pass them shall specify the same, to enable the Officers of the customs in adjusting the accounts between the Territorial and Commercial Departments, to see that no Drawback is credited to the latter, on account of such articles in the Register of Drawbacks to be henceforward kept for the Honorable Company's Trade.

**Eleventh.** Commercial Residents and others employed in the Provision of Honorable Company's Investments, are required in all cases to make application for, and to take out Rowannahs to accompany the Goods. The applications and Rowannahs shall specify the sort of Goods, the number and description of Packages, and the Factory from whence they have been brought or imported; all such Goods shall be liable to examination at the custom houses, which they have to pass; but it shall on no account be competent to any collector or other custom house Officer to open any Bale, Parcel, or Package having the Company's mark thereon; nor to detain the Goods for a longer period than may be indispensably necessary to satisfy himself, that the number and general appearance of the Packages correspond with the Rowannahs accompanying them. In the event of their not corresponding, they shall still be permitted to proceed to the place of their destination, (with the exception of Goods which the collector shall have sufficient reason to believe not to belong to the Company, and which may not be protected by any separate Rowannah or pass, as hereinafter provided) but the collector of customs or other custom house Officer shall in such case certify on the back of the Rowannah, in what respect they do not correspond therewith, and report the circumstance to the Board to which he is subject, transmitting at the same time a copy of his report to the Board of Trade for their information.

*Twelfth.* Should any Boat containing a Consignment of Company's Goods be found to contain besides the Company's Goods as specified in the Rowannah, the Goods of Individuals unprotected by any separate Rowannah or Pass, the custom House Officer shall be at liberty to detain such Goods, and to affix his official Seal (If he see cause for so doing) to the box or package, so as to prevent its being opened, until he shall have received Instructions as to its disposal from the Board under which he may be acting, and any Officer of Government causing or knowingly permitting Goods the property of Individuals, not protected by a regular Rowannah, to come within the limits of any custom house chokey, on board a boat having goods, the property of the Honorable Company shall forfeit to Government the sum of sicca rupees 500.

The above rule shall be applicable to all Officers of Government concerned in the consignment or conveyance of Opium, or any goods or Stores belonging to Government in the Territorial or Military Department.

*Thirteenth.* Rowannahs taken out by Commercial Residents, and other employed in providing the Honorable Company's Investments, shall on the arrival of the Goods at Calcutta, be forwarded by the public Officer to whom the Goods are addressed, or who is charged with the receipt of them to collector of customs. The Export Warehouse keeper or other receiving Officer shall further transmit to the collector of customs at Calcutta, on the fifteenth of every successive month, a Statement shewing the Ayrung cost of the Articles received by him during the preceding month, and distinguishing the particular Rowannahs under which the same were imported. The Goods shall then be entered in a separate Duty or Free Import Land Register, to be kept at the custom House for the Honorable Company's trade.

*Fourteenth.* All fees established by Government for the benefit of their custom House Officers, shall be paid by the Company's Public Officers on the inland transit of Stores or property belonging to the Honorable Company's in their Commercial Department, in like manner as such fees are paid by Individuals.

*Fifteenth.* Military and Medical Stores and generally all Articles of every description belonging to Government in its Territorial capacity, shall (with the exception hereinafter mentioned) be exempted from the payment of duty on Import, Export, or transit, but applications officially attested shall in all instances be made to pass such Stores by the Public Officer in the Department from whence they are issued, who shall certify them to be the property of Government, and shall state the purpose for which they may be intended. A pass shall then be issued for the Stores, which shall protect them from all scrutiny beyond what may be absolutely necessary to check any illicit practices, which the persons in charge of them might be inclined to attempt under the cover of such a pass.

The above Rules, as well as that contained in the Twelfth Article, shall be held to include Timber and other Articles used in the construction of Public Buildings, not belonging to the Commercial Department, when the same may be built on Estimate.

*Sixteenth.* Articles purchased by or provided for the Commissariat Department, not being Ordnance Magazine and Hospital Stores, shall pay duties in the same manner as ordinary Articles of Merchandise, and the same forms shall be observed as in respect to Goods the property of Individuals.

Provided, however, that in cases of emergency certified by the Commissary General, Deputy Commissary General, or one of the Assistant or Sub Assistant Commissaries General, the collectors of customs shall pass the goods in the manner directed in the Fifteenth Rule.

*Seventeenth* In cases of the construction of Public Buildings by contract, the Contractors, unless they shall have entered into an express agreement with the Honorable Company, providing for an exemption from duty, shall make application for and pay duty as other Individuals do on the Import, Export and transit of all Goods subject to duty, and it shall be competent to the collector of any custom House to detain such Goods until the established duty shall have been paid.

*Eighteenth* An Executive Officer employed at the same time in constructing Buildings belonging to the Territorial and Commercial Departments, shall be required to pay duty on all the materials provided by him, which shall be subject to duty.

*Nineteenth* All Goods required by the Clothing Department and those provided by the Commanding Officers of Corps for the annual half mourning, shall also be exempted from duty in transits. All Army and Navy Clothing and Commanding Officers of Corps shall however, take out a Rowannah for them, although no duty shall be paid.

*Twentieth* Should any goods purporting to have been provided for Military purpose be found in transit without being covered by a Rowannah, the collector shall never permit them to pass on its being certified to him by any European Officer, that the Goods are really intended for Military purposes. If any such Goods shall be found in their transit not to correspond with the particulars of the Rowannahs or pass by which they are accompanied, they shall nevertheless be permitted to proceed without detention, unless the collector shall be clearly satisfied that the goods differing from the Rowannah are not public Stores.

The collector shall however certify upon the back of the Rowannah in what respect the Goods have not corresponded therewith, and shall with the least practicable delay report the circumstance for the information of the two Boards abovementioned.

*Twenty-first* Any Goods which may have been brought into Calcutta or to any principal Town, where there may be a custom house for the use of Government in the Civil, Military or Medical Departments, and which may be subsequently rejected as unfit, and be returned to the Owners in consequence as well as all Goods the actual property of Government which are found unserviceable and are disposed of to Individuals, shall be subject to all the duties established by the Regulations, unless the same shall have been already paid or accounted for.

*Twenty-second* Drawbacks shall be allowed of the full duties which may have been paid on Liquors, Tobacco, and provisions, upon their being exported to any of His Majesty's Ships of War, but the Exporter shall deliver to the Officer of the customs a written certificate from the Commander of the Ship, specifying the different Articles and the quantity of each (expressed in Words and not in figures) and that the Articles have been received on board and are bona fide for the general consumption of the Ship's Company, or for the particular use of the Officers.

Provided that in the case of Goods exported subsequently to this date, the said certificate shall be furnished within the period of one year from the date of Export.

## **CUSTOM HOUSE REGULATIONS.**

*Twenty third.* Drawbacks shall similarly be allowed on Goods exported for the use of His Majesty's Naval Service, under the consignment to any of his Majesty's Naval Commissioners, or other Officers, duly authorized by the Commander in Chief of his Majesty's Squadron in India, or by any one of the said Commissioners. A certificate of the receipt of the Goods and of their being designed for His Majesty's Service under the signature of the Officer to whom they are consigned, or who may receive them, and draw up in the form above specified, as far as the same may be applicable, to be in this case furnished to the collector of customs at Calcutta.

*Twenty fourth.* All Stores required for the use and repair of His Majesty's Ships of War, at the port of Calcutta, and all provisions or other necessities bona fide designed for the general consumption of the ships' Company, or for the particular use of the Officers, whether supplied by Contractors, or Agents of Contractors, or purchased by his Majesty's Officers for that purpose shall, on application from the Commander of the Ship specifying the same particulars as is above required in the case of drawback certificates, be passed free of duty.

*Twenty fifth.* Contractors or Agents exporting goods (subject to an Export duty) for the use of his Majesty's Naval Service at any of the other Presidencies, or at any of the ports or places belonging to His Majesty's Government in India, shall be exempted from the payment of duty on furnishing the collector of customs with a written declaration stating that the Articles exported by them are bona fide intended for His Majesty's Naval Service and executing an engagement to pay the amount of duty, on failure to produce from the Officer to whom they are consigned a certificate of their being received and applied to the purposes aforesaid, such as is required in the case of drawbacks and subject to the like conditions and a written authority under the signature of the said Officer for the duty being remitted on account of His Majesty's Government.

*Twenty sixth.* Should it happen that any part of the Articles which may have been supplied for the use or repair of His Majesty's ships of War, is re landed, the duties will again attach, and it shall not be lawful to tranship Articles from the Company's or Merchants' ships into ships of War at Calcutta, without the permission of the collector of customs.

*Twenty seventh.* The amount of drawback allowed will, in regard to existing or future contracts, be carried to the credit of His Majesty's Government, unless the contractor shall furnish within one year from the Export of any Articles supplied under his contract, a certificate from one of His Majesty's Naval Commissioners in India, or the Officer to whom the Goods may be consigned, authorizing him to receive it, or shall prove by the terms of his contract to the satisfaction of the collector of customs, that he is entitled to such return of duty, and that the benefit of the remission has been received by His Majesty's Government.

Published by Order of His Excellency the Most Noble the Governor General in Council.

HOLT MACKENZIE, Secy. to the Govt. Terr. Dept.

No. 2.

### **NOTIFICATION.**

CALCUTTA, GOVERNMENT CUSTOM HOUSE; APRIL 9, 1817.

The existing Provisions of the Regulations, relative to the removal of Rowanahs, having been found in their application

channel, leading into the said Port, and to appoint a Harbour Master at that place with a suitable Establishment; the following rules have been sanctioned by His Excellency the Most Noble the Governor General in Council, to be in force from this date.

1. The Commanders of all ships and vessels arriving off the coast of Chittagong shall transmit to the Harbour Master the earliest possible information of their arrival.

2. The Harbour Master shall without delay proceed himself, or send an experienced Pilot on board of every ship or vessel arriving off the coast of Chittagong, and requiring Pilotage assistance by signal or otherwise.

3. The Harbour Master shall render every assistance in his power to the Commanders of all ships and vessels arriving off the coast of Chittagong, in affording them all information that can be necessary for their guidance, and in bringing their ships and vessels to safe Moorings.

4. The Commander of every ship or vessel entering the Chittagong river, shall immediately furnish the Harbour Master with the name of such ship or vessel; of the nation to which she belongs; of the Port from which she last sailed, with all other necessary particulars of information.

5. All ships and vessels entering the Chittagong river, shall be forthwith moored off the custom House, nor shall any ship or vessel be allowed to lay in any other part of the river, unless by the especial permission of the collector of customs.

6. Every ship or vessel arriving on or proceeding to Sea under the charge of a Pilot, shall pay Pilotage according to her draught of water, agreeably to the following Table of Rates, viz :

Draught of Water.		Sa. Rs.
Under 10 feet.....		33
10 to 11 do.....		10
11 to 12 do.....		46
12 to 13 do.....		53
13 to 14 do.....		60
14 to 15 do.....		70
15 to 16 do.....		83
16 to 17 do.....		100
17 to 18 do.....		116
18 to 19 do.....		133
19 to 20 do.....		150
20 to 21 do.....		166
21 to 22 do.....		183
22 to 23 do.....		200
23 to 24 do.....		220

7. Every ship or vessel arriving from or proceeding to Sea, and not requiring Pilotage assistance, shall pay in compensation for the advantage derived from the Hon'ble Company's Buoys, a Buoy duty at the rate of 3 annas per Ton, for the first 200 Tons of her burthen, and at the rate of 2 annas per Ton for every Ton of her burthen exceeding that amount.

8. All Dhooneys and square rigged vessels departing from the river for the purposes of internal Trade, and not bound on Voyages to Sea, shall pay a Buoy duty of 8 annas for every 100 Maunds of their burthen, provided that if a Dhooney exceed 6,000 Maunds in burthen, she shall pay 30 Rupees only, which shall be the highest rate of Buoy duty.

9. Every ship and vessel of 100 Tons burthen and upwards, shall pay 25 Rupees for Mooring and 25 Rupees for Unmooring; but

Dhooneys and coasting vessels shall be exempted from any charge for Mooring and Unmooring, unless they make application to the Harbour Master for such assistance.

10. The Commander of every ship or vessel about to proceed to Sea from the Chittagong River, shall obtain from the Harbour Master a certificate, exhibiting the particulars and amount of all Port charges incurred by such ship or vessel, and testifying that the Rules of the Port have been duly observed, which certificate shall be presented to the collector of customs, and the said amount of Port charges paid into his Office previous to a Port clearance being granted.

11. The Commanders of all Dhooneys and River craft, about to proceed from the River, for the purpose of internal Trade, shall pay in like manner upon certificates from the Harbour Master, the amount of Buoy duty to the collector of customs, who shall grant, as their warrant for leaving the River, a Char City or Pass, under his Seal and Signature.

12. No ship or vessel shall be allowed to proceed to Sea, until her Port clearance has been obtained, and any ship or vessel attempting to evade payment of the established Port charges, and custom house duties, shall be liable to the penalty of double Port charges, and confiscation of cargo, as the case may be.

13. Should any Dhooney attempt to depart from the River without paying the Buoy duty, and without having obtained the collector's Pass, she shall be liable to the payment of double duties, and shall not be allowed to depart until the same be deposited. The Marine Board will determine, upon the Report of the collector of customs, whether the double duties so deposited, shall be carried to the credit of Government in the Marine Department, or returned to the person depositing the same.

14. Every Dhooney trading to and from the Port of Chittagong shall be Registered and Numbered by the Harbour Master, and the number shall be painted on the Stern, in English and Bengalee Characters.

By Order of the Marine Board,  
H. SARGENT, *Secretary*.

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No. 6.

NOTIFICATION.

CALCUTTA, FEBRUARY 7, 1918.

*With a view to the accommodation of the Commercial Community, during the present confined state of the Wharf at the Custom House, the Honorable the Vice President in Council has been pleased to authorize the Acting Collector of Government Customs, to adopt the following arrangements in regard to passing certain Imports and Exports through other Ghauts than the established Custom House Ghaut.*

The Articles hereafter specified, shall on regular application from the Merchants, be allowed to be landed at the Ghauts enumerated below.

Applications for landing such of the enumerated Articles, as are subject to Duty, at any of the specified Ghauts, if the amount of Duties has not been deposited in Cash, or Government Securities, must be accompanied by an Invoice, or Statement of the value, sworn to by the Importer, or Captain of the Ship, if imported by Sea, and the Duties paid before permission is granted to land them at the

**Ghauts.** Applications for Indigo, must be accompanied by Rowannahs and Invoices.

Any Goods attempted to be landed at those Ghauts, not being Goods enumerated in the annexed List, shall be liable to detention and to the same Penalties, as at present exist.

Articles of a bulky nature, as per annexed Schedule, under shipment to the United Kingdom, may on application as above, be exported from the Ghauts, on the production, with the application, of the Rowannahs, or Statement, (if imported by Sea,) of the import date and number, and (if necessary,) a certificate of their identity from the Original Importer; or if repeatedly sold, countersigned by the immediate Owners. But no Article subject to Drawback on foreign bottoms, or on British bottoms, bound to any Port, but to the Ports of the United Kingdom, shall be allowed to be exported without being brought to the Wharf, and a due examination regularly made of the weight, quality, Import date and number of Original Import, if by Sea, and correctness of Rowannah, if from the interior of the country.

It is to be clearly understood by the Public, that this modification of the existing Regulations is to be considered only as an indulgent relaxation of the strict letter of the Law, and liable to be revoked without any formal legislative enactment, if it should be found productive of abuse, or circumstances should hereafter occur, to render its continuance unnecessary.

#### LIST OF GHAUTS.

1. Colvin's, or Cutchagoody Ghaut.
2. Coila Ghaut.
3. Old Fort Ghaut.
4. Barretto's Ghaut.
5. Behee Ross's Ghaut.

Enumeration of Articles, duty free, which may be landed at and passed from the above Ghauts.

Marine Stores, the produce or manufacture of the United Kingdom.

Metals unwrought, ditto ditto.

Woollens, ditto ditto.

Enumeration of Articles imported by sea, which though subject to duty, may be landed at and passed from the above Ghauts.

Marine Stores.

Timbers and Spars.

Red Wood.

Coir and Coir Cordage.

Sea Coal.

Chalk.

Buckum or Sappan Wood.

Rattans.

Cocoanuts

Cowries.

Swedish Iron and Steel.

Betlenuts.

Empty Bottles.

Enumeration of Articles, which may be exported from the above Ghauts, to the United Kingdom.

Indigo.

Salt Petre.

Sugar.

Dry Ginger.  
 Raw Silk.  
 Pepper.  
 Res Wood and other Woods.  
 Borax and Tincal.  
 Wines and Liquors.  
 Benjamin.  
 Gum Copal  
 Safflower.  
 Raw Hides and Leather  
 Muejeet.  
 Lac.

By Order of the Board of Revenue :

C. D'OYLY, *Actg. Col. Govt. Customs.*

No. 7.

### NOTIFICATION.

*It is hereby notified, for more distinct Information of the Public, that the following arrangements have been adopted in consequence of the separation of the Sea and Land Departments of the Calcutta custom house.*

1st. All applications for the Import, Export, Reland, and Transhipment of Goods, Baggage, Stock, or Stores from, or to ships or other vessels in the River Hooghly; for the manifesting of ships inwards and outwards of the River; for port clearance; for the certificates referred to in section 81, Regulation IX of 1810, and for the payment of Drawback, are to be addressed to the Collector of sea customs at Calcutta, and all Duties chargeable on Goods imported or exported by Sea to and from this Port are to be paid to and collected by that Officer.

2ndly. Application and other Papers connected with the Trade to and from the Foreign Settlements, as explained in Clause 16 Section 48 and Section 63 Regulation IX of 1810, are in like manner to be made and referred to the collector of sea customs.

3dly. The following Ghauts and Place are open for the Importation and Exportation of Goods, through the sea custom house,

*The Import and Export Wharf  
 of the sea custom house.*

For the Import and Export by Sea generally of all kinds of Merchandize.

*Colvin's or Cutchagoodce.*

For the Import and Export by Sea of the Goods enumerated in the Government Notification dated the 7th February 1818.

*Coila Ghaut.*

*Barretto's Ghaut*

*Behce Ross's Ghaut*

*Chandpaul Ghaut.*

For passing to and from Vessel in the River the Baggage of Individuals, and articles intended exclusively for private use and consumption on board such Vessels.

*Muggah Tannah*

*Cooly Bazar Ghaut.*

*And Baloo Ghaut.*

For the Landing and Shipment of Goods in case of urgent necessity and under special permission to that effect from the collector of sea customs---Baloo Ghaut to be available to the Officers of the Commissariat Department for the landing and passing generally of Commissariat Stores.



*Howrah, Suikra, and Seebpore.*

*For the Shipment of Screwed*

*Bales of Cotton, Tobacco, and Gunny—For the landing from Vessels of Bulky articles of wrought or unwrought Metals—Articles required for Ship-building—and such as pay no duty on Importation—also for passing to and from vessels, the Baggage of Individuals, and Articles intended exclusively for private use and consumption on board such vessels.*

4thly. In the event of Ship-builders or other Persons being desirous of Importing or Exporting by Sea any of the undermentioned Articles at Ghaut or Places other than those abovementioned, they may, at the discretion and under the responsibility of the sea collector, be allowed to do so, subject to the general Rules of Regulation IX of 1810: viz:

*Timber—Sea Coal—Grain—Bales of screwed Cotton—Tobacco and Gunny—Bulky Marine Stores—Bulky wrought or unwrought Metals—Articles free of duty—Baggage Stock, or Stores for Ship's use, or for the use of Individuals on board Ships.*

5thly. On all occasions however of the accommodation specified in the preceding clause being granted, a Tide-waiter or other competent Officer from the sea custom house is to Superintend the transaction, and, if no Officer can be spared from the Establishment, the sea collector will engage a person for the purpose, whose hire must be paid, (and this condition is to be held as implied in every application for the indulgence in question) by the party receiving the accommodation.

6thly. Grain of all sorts may be passed for exportation to Sea, from any of the Ghauts above specified, and also from any of the Ghauts subject to the authority of the Land collector, under orders issued from the Officer of the sea collector.

7thly. All applications for the passing of Merchandize, Baggage, Stock, or Stores from Calcutta into the Interior, including Howrah and its Suburbs, and from the Interior and Places last mentioned into Calcutta, are to be addressed to the collector of Inland customs and town duties at Calcutta, to whom the duties chargeable on such Goods are to be paid, and by whom all Rowannahs or other Documents, including the Maaffee Rowannahs mentioned in Section 28 Regulation IX, of 1810, for the protection of such Goods in their Inland Transit are to be issued.

8thly. The following Ghauts and Places are open the public for the Landing and Transport of Goods to and from Boats in the Inland Department.

*Old Fort Ghaut.*

To be considered the Regular Wharf for the Inland Trade, new in Clive Wharf Street is ready.

*Meerbhur Ghaut and  
Haukoiah Ghaut.*

For the passing of Goods generally, which are either brought from or are intended to be taken to the Interior.

*Puttur Ghaut.*

For the landing and passing of Grain and other Articles not subject either to transit or Town Duty.

*Balea Ghaut.*

Available for all purposes connected with the Trade coming thro' the Salt Water Lake.

**Baug Bazar Ghaut.**

For the passing of Timbers either brought from or intended to the taken to be Interior.

**Barnagore and Cosinipore.**

For passing of Timbers and of Cotton brought from the Interior.

**Gunga Dwara at Kidderpore.****Baloo Ghaut.****Cooley Bazar and****Muggah Tanaah.**

For the landing or passing in cases of necessity of Goods from boats, either coming from or proceeding to the Interior. The special permission however of the collector of Inland customs is to be obtained, before any such Goods are passed at either of these places---Baloo Ghaut to be available to the Officers of the Commissariat Department, for the landing and transport generally of Commissariat Stores

**Tolly Gunge and Gurra Ghaut.**

For passing of Town Duty or other Articles intended for sale, Stores, Consumption, or other purpose by the Inhabitants residing in the neighbourhood.

**Hurrectollah.**

For the passing of Goods brought from or intended to be taken into the Interior thro' the New Canal.

**Baliykhall.****Secopore.****Sullea and****Hotirah.**

For storing Timbers and passing any Goods, belonging to the Inland Trade of the Country to and from the Interior.

**Barretto's Ghaut.**

Available in the Inland Department for the passing into Town of Timbers brought in the Interior of the Country.

**Chaundpaul Ghaut.**

For the passing of private Baggage to and from the Interior.

9thly All Ghauts and River Stations heretofore used from the Import—Hoort of Goods by Sea, or for the Transit of Goods on boats, and the from the Interior of the Country, which are not specifically mentioned in this Notification, are to be considered as closed to such transactions.

10thly As the Chokees at which Goods brought by land have heretofore been passed, continue in all respects on their former footing

11thly With exception to the several points adverted to in this Notification, the business of the customs will be conducted precisely as it used to be, previously to the date when the separation of the Sea and Land Departments took place.

By Order of the Board of Customs,

June 28, 1822.

H. SARGENT, Secretary.

No. 8.

# NOTIFICATION.

FORT WILLIAM, DECEMBER 5, 1817.

Inconvenience being experienced from the want of some defined rule, regarding the course to be followed by Individuals, in making applications to Government on matters connected with the customs;

the Honorable the Vice-President in Council has been pleased to direct, that the following Resolutions be published for general information.

All persons deeming themselves aggrieved by any Order passed by the Board of Revenue, and who may be desirous of preferring an Appeal against the decision of that Authority, to Government, shall, in the first instance, make their Appeal to Government, through the Channel of the Board.

If the Board of Revenue shall, under the discretion vested in them, refuse to forward to Government, the Application so submitted to them, it will of course be open to the party to address Government directly, in the last resort.

All Applications regarding the import, export, or transit of Military Stores, shall in future be made to the Secretary to Government in the Territorial Department, from whose Office the Orders of Government will be issued directly to the collector of customs, and to the parties making the Applications.

The above Rule, however, shall not be considered applicable to Applications from the Commanders or Owners of Vessels, to land Guns belonging to them, as a temporary convenience, or for the re-shipment of Guns so landed. All Applications of that nature shall, as heretofore, be addressed to the Board of Revenue who are authorized to comply with them, without reference to Government.

Published by Order of the Honorable the Vice President in Council.

HOLT MACKENZIE Sec. to Govt. Terr. Dept.

### No. 9.

### NOTIFICATION.

CALCUTTA, JANUARY 22, 1818.

*With a view to relieve the Mercantile Community of the Port, from the delays which have hitherto occurred in discharging Drawback claims, and of contracting the time of payment, within the narrowest possible compass, as well as to fix it to a certain period; the Honorable the Vice-President in Council has been pleased to direct, that the following forms be observed from the First day of February, 1818.*

1. All claims for Drawback will, as usual, be made by the Export application, accompanied by Rowannahs, if for Goods the produce or manufacture of India, or by the specification of date and Number, if for Goods imported by Sea. The necessary examination of the claims will be made previous to the Signature of the Goods, and if found correct, a certificate will be given to the Exporter, on the presentation of which, after the prescribed period, with receipts in duplicate for the amount, the certificate will be discharged by a draft, signed by the collector of customs, on the Sub Treasurer.

2. All applications for a Port clearance, shall be made out according to the annexed form, shewing in three columns, the whole of the Ship's cargo.

1st. Articles on which duty has been paid.

2dly. Articles Free of Duty, not entitled to Drawback.

3dly. Articles Free of Duty, on which Drawback has been claimed. Every such application, previous to its being signed by the collector, shall be attested by the person in charge of the Imports by Sea, as well as the person in charge of the Exports by Sea, that all the Duties have been collected or settled.

3. No certificate will be considered entitled to payment, unless the Goods, for which it has been granted, have been specified in the application for Port clearance made by the Captain of the Ship, as having claimed Drawback, as this only will be considered a sufficient assurance from the Commander, that such Goods have been actually received on board his Ship.

4. If any Ship, on the cargo on which a certificate has been granted, or the amount of Drawback paid, shall return to Port, without accomplishing her voyage, and the Exporter be desirous of re-landing the whole, or part of such Goods, he will be permitted to do so, after, the examination and entry into a Register, to be kept for that purpose, of the quantity re-landed, on making a deposit in Cash or Government Securities for the amount of Drawback, which may have been paid, until such Goods shall be re shipped.

By Order of the Board of Revenue.

C. D'OYLY, *Actg. C. G. C.*

No. 10.

### NOTIFICATION.

#### FORM OF APPLICATION, FOR PORT CLEARANCE.

To

A. B.

Collector of Government Customs.

SIR,

Please to grant a Port Clearance for the Ship C——, Captain D——, under E—— Colors, bound to F——, with the undermentioned Cargo.

#### LIST OF EXPORT CARGO.

Duty.	Free.	
	<i>Not entitled to Drawback.</i>	<i>Entitled to Drawback.</i>

I am,

SIR, &c.

(Signed)

E. F. Commander.

## No. 11.

## NOTIFICATION.

FORT WILLIAM, THE 31<sup>ST</sup> JULY, 1818.

## TERRITORIAL DEPARTMENT.

Notice is hereby given, that the several Collectors of Government Customs have been authorized, and directed to grant free Rowannahs for Indigo proceeding from the interior of the Country to Calcutta, on receiving from the parties bonds for the amount of transit duty payable on the said Article, with the security of some responsible person executed according to the form annexed to this Notification, and subject to the several conditions hereafter specified.

The Rowannahs here described shall be granted, either by the Collector of Government Customs at Calcutta, or at the Custom House, from within the range of which the Indigo may be dispatched.

In the event of a dispatch of Indigo, for which a Bond Rowannah may have been obtained, falling short of the quantity therein specified, the Collector whose Custom House the Indigo may first pass, will, on application being made by the party, note on the face of the Rowannah the real quantity dispatched, and the party shall be held bound only for a proportionate share of the duty specified in his bond, the Rowannah being good only for the quantity noted as aforesaid.

In like manner when a Portion of the Indigo, covered by a Rowannah, shall be exported, the collector of Government customs at Calcutta, shall note on the Rowannah the quantity so exported, specifying the vessel on which the Article may be exported, and the place to which it may be consigned; and in the event of the Indigo being exported otherwise than on a British Bottom to the United Kingdom, Gibraltar, or Malta, the collector before permitting the export of the Article, shall require payment of a proportionate share of the amount of the bond, with such further export duty as may be prescribed.

Bonds granted under the terms of this Notification, shall bear Interest at the rate of 12 per Cent but no demand for the Interest due on the Bond shall be made in any case in which the Indigo, therein specified, shall be exported by Sea, whether on a British, or Foreign Bottom.

If any Indigo specified in a Rowannah, granted as above, shall not be exported within the period of one year from the date of its being granted, the Parties shall be allowed to renew their Bond for a further period of one year, on satisfying the collector of Government customs at Calcutta, that the said Indigo, specified in a bond granted under the terms of this Notification, shall remain not exported, at the expiration of the second year, the amount of duty payable on such Indigo shall be paid, with Interest at the rate of 12 per Cent, excepting always, cases of unavoidable loss and accident as provided for in the bond.

Bonds shall not be received for any sum less than 500 Rupees. All dispatches therefore of Indigo, which may be less than 100 Maunds, shall be subject to duty as heretofore.

Persons receiving Bond Rowannahs, shall pay a fee 2½ per Cent on the amount of their Bond.

All persons who may prefer taking out Rowannahs as heretofore, are of course at liberty to do so, and in like manner persons who may not be able to find a responsible surety to join them in a bond for the prescribed duty, must take out Rowannahs for their Indigo, under the rules contained in the existing Regulations.

## FORM OF BOND.

**KNOW** All men by these presents that we

are jointly and severally held and firmly bound to the United Company of Merchants of England trading to the East Indies in the Sum of Sicca Rupees

to be paid to the said United Company or their certain Attorney, Agents, Successors, or Assigns, for which payment to be well and truly made, together with Interest at and after the rate of 12 per Cent per Annum, we jointly and severally bind ourselves and each of us and our respective Heirs, Executors, and Administrators by these presents. Sealed with our respective Seals, dated the \_\_\_\_\_ day of \_\_\_\_\_ in the \_\_\_\_\_ Year of the reign of our Sovereign Lord George the Fourth, and in the year of Christ

Whereas the above bounden is (or are) justly and truly indebted to the said United Company of Merchants of England Trading to the East Indies in the sum of Sicca Rupees being the amount of Duty payable to the said United Company at the rate of \_\_\_\_\_ per \_\_\_\_\_ on

Maunds of Indigo, in lieu of prompt payment whereof the above written obligation has been accepted by the said United Company And whereas the duty upon Indigo is allowed to be drawn back upon Exportation to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar on British ships duly navigated, but a Duty is payable upon the Exportation thereof to any other place whatever:

Now the condition of this obligation is such that if the above bounden his or their Heirs, Executors or Administrators shall within one year from the \_\_\_\_\_ day of \_\_\_\_\_

export or cause to be exported the above-mentioned quantity of Indigo to any part of the said United Kingdom, or to Gibraltar or Malta (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said \_\_\_\_\_ and of which

Exportation due proof shall be given by the said \_\_\_\_\_ to the satisfaction of the collector of Government customs at Calcutta; or of the said \_\_\_\_\_

shall within the period of one year export or cause to be exported to any other place whatever the said quantity of Indigo (unless prevented by unavoidable loss and accident as aforesaid) the proof whereof shall be upon the said \_\_\_\_\_ and shall pay to the said United Company the full Duty payable thereupon, without Interest, and make due proof of such last mentioned Exportation, and payment to the satisfaction of the collector of Government customs at Calcutta, then this obligation to be void, otherwise to remain in full force.

Published by Order of His Excellency the Most Noble the Governor General in Council.

HOLT MACKENZIE, Sec. to Govt. Terrl. Dept

## No. 12.

## NOTIFICATION.

FORT WILLIAM, THE 7TH DECEMBER, 1819.

## TERRITORIAL DEPARTMENT.

It is hereby notified, that all Persons importing Goods from other Presidencies, and claiming the benefit of the Duty there paid as a set off against that demandable at Madras, are required to produce the necessary certificates at the period of importation, and that from and after the 1st of December next, no claims to an exemption from, or abatement of Duty on the above Grounds, will in any case be admitted, unless the aforesaid Documents shall be forwarded to the collector, with the application for permission to pass the Goods.

FORT ST. GEORGE, November 3, 1819.

Published by Order of the Right Honorable the Governor in Council.

(Signed) D. HILL, Sec. to Govt.

(A TRUE COPY.)

HOLT MACKENZIE, Sec. to the Govt.

## No. 13.

## NOTIFICATION.

FORT WILLIAM, THE 3D MARCH, 1820.

## TERRITORIAL DEPARTMENT.

1. Notice is hereby given, that with a view to the further accommodation of the Mercantile Community, the Rules in force for passing Indigo under Bond Rowannahs have been extended, with modifications, to the undermentioned Staple Articles of Export.

Cotton.

Raw Silk.

Piece Goods.

(both Silk and Cotton, and Piece Goods partly of Silk and partly of Cotton.)

Salt Petre and Sugar.

2. Merchants designing any of the above Articles for exportation on British ships to places, entitling them under the existing custom Laws to a return, either in full or in part of the transit duty to which such Goods are liable, will be relieved from the payment of that portion of the duty of which they would afterwards obtain a drawback, on giving Bonds for the eventual payment of the amount, with the Security of some respectable person, executed after the Forms annexed to this Notification, and subject to the several conditions hereinafter specified.

3. The following Schedule exhibits the Articles for which Bond Rowannahs will be granted under these Rules and the Rates thereof.

## SCHEDULE OF ARTICLES FOR WHICH BOND-ROWANNAHS WILL BE GRANTED.

<i>Enumeration of Articles.</i>	<i>Rate of Transit duty on the same agreeably to Regulations</i>	<i>Entitled to drawback on being exported on British Ships to the undermentioned places.</i>	<i>Amount of such drawback.</i>	<i>Proportion of transit duty payable at once in Cash</i>	<i>Proportion of duty to be accounted for by Bond.</i>
Cotton, (cleaned)	5 per Cent. on fixed valuation.	United Kingdom, Gibraltar and Malta.	Whole Transit duty.	2½ per Cent.	Full amount of Transit duty.
Ditto (uncleaned)	7½ per Cent. on fixed valuation.	United Kingdom, Gibraltar and Malta.	3ds. of Transit duty.	2½ per Cent.	5 per Cent.
Raw Filature Silk and ditto	7½ per Cent. on fixed valuation.	By sea generally.	3ds. of Transit duty.	2½ per Cent.	5 per Cent.
* Piece Goods, Cotton, Piece Goods, Silk, or Piece Goods partly of Silk and partly of Cotton,	7½ per Cent. on value.	United Kingdom, Gibraltar and Malta.	3ds. of Transit duty.	2½ per Cent.	5 per Cent.
Salt Petre,	7½ per Cent. on value.	United Kingdom, Gibraltar and Malta.	3ds. of Transit duty.	2½ per Cent.	5 per Cent.
Sugar,	5 per Cent. on value.	United Kingdom, Gibraltar and Malta, Europe and America.	Half of the Transit duty.	2½ per Cent.	2½ per Cent.

\* N. B. This Article (being the manufacture of the Company's Territories) is entitled to a drawback of 2½ per Cent. of the transit duty on exportation by Sea on Foreign Bottoms. Altho' therefore the Bond will be at the rate of 5 per Cent. under the stipulation of the Goods being exported on British Bottoms, credit for half the amount will of course be given on account of drawback, in case of such exportation on Foreign Bottoms.



Whereas the above bounden  
 is (or are) justly and truly indebted to the said United  
 Company of Merchants of England trading to the East Indies, in the  
 sum of Sicca Rupees  
 being the amount of duty payable to the said United Company at  
 the rate of per on  
 \*This clause to be Maunds of Cotton (\*And in the further sum of  
 inserted in the re- Sicca Rupees being one year's  
 newed Bond only. Interest on the said amount of Sicca Rupees  
 now due and hereby also intended to be secured,) in lieu of prompt pay-  
 ment whereof the above written Obligation for securing the same  
 has been accepted by the said United Company, and for which Cot-  
 ton a Bond Rowannah bearing date the  
 day of and numbered  
 has been issued:

And Whereas the duty upon Cotton is allowed to be drawn  
 back upon exportation to the United Kingdom of Great Britain and  
 Ireland, or to Malta or Gibraltar, on British ships, duly navigated,  
 but not in any other case:-- Now the Condition of this Obligation  
 is such, that if the above bounden  
 his (or their) Heirs, Executors, Administrators and Representatives,  
 shall within one year from the  
 day of export or  
 cause to be exported the abovementioned quantity of Cotton to any  
 part of the said United Kingdom, or to Gibraltar or Malta, (unless  
 prevented by unavoidable loss or accident,) the proof whereof shall  
 lie upon the said

and of which exportation  
 due proof shall be given by the said  
 to the satisfaction of the collector of government  
 customs at Calcutta, or if the said his (or their)  
 Heirs, Executors, Administrators, or Representatives, shall within  
 the period of one year export, or cause to be exported, to any other  
 place whatever the said quantity of Cotton (unless prevented by una-  
 voidable loss or accident as aforesaid) the proof whereof shall lie up-  
 on the said and shall pay to the said United  
 Company the full duty payable thereupon, without Interest, and  
 make due proof of such last mentioned exportation, and payment to  
 the satisfaction of the collector of government customs at Calcutta,  
 then this Obligation to be void, otherwise to remain in full force.  
*Sealed and Delivered at Calcutta }*  
*in Bengal, in the presence of }*

(FORM OF BOND FOR COTTON PIECE GOODS.)

KNOW all Men by these presents, that We now  
 of Calcutta at Fort William in the province of Bengal in the East  
 Indies and of the same place  
 are jointly and severally held and firmly  
 bound unto the United Company of Merchants of England trading  
 to the East Indies, in the sum of Sicca Rupees to  
 be paid to the said United Company, or their certain Attorney,  
 Agent, Successors of Assigns, for which payment well and truly to  
 be made, together with Interest at and after the rate of Twelve per  
 Cent. per annum. We jointly and severally bind ourselves and each  
 of us and our respective Heirs, Executors, Administrators and Re-

representatives by these presents: Sealed with our respective Seals, dated the            day of            in the            year of the reign of our Sovereign Lord George the Fourth, and in the year of Christ

*(And the said            for themselves and In case of others than each of them and their respective Heirs, Executors, British Subjects this Administrators and Representatives, covenant Clause to be inserted and agree that in case of dispute touching the matter of this Obligation or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.)*

WHEREAS the above bounden            is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of Sicca Rupees            being a portion of the established duty payable by Law on the transit of            of Cotton Piece Goods manufactured within the Honorable Company's territories, to wit, Five per Cent. out of Seven and a half per Cent. whereof the remaining Two and a half per Cent. amounting to Sicca Rupees            has been already paid to the said United Company in Cash — And Whereas in lieu of prompt payment of the said amount of Sicca Rupees            *In case of renewal (And of the further sum of Sicca Rupees Bond only            being one year's interest thereon now due and here by also intended to be secured)* the above written Obligation for securing the same has been accepted by the said United Company, and for which Cotton Piece Goods a Bond Rowannah, bearing date the            day of            and numbered            has been issued — And Whereas the said proportion of the amount of duty upon Cotton Piece Goods manufactured within the Company's territories aforesaid, is allowed to the drawn back upon exportation by Sea on British Ships — Now the Condition of this Obligation is such, that if the above bounden            his (or their) Heirs, Executors, Administrators or Representatives, shall within one year from the            day of            export or cause to be exported by Sea on British ships, the above mentioned quantity of Piece Goods            unless prevented by unavoidable loss or accident, the proof whereof shall be upon the said            and of which exportation due proof shall be given by the said            to the satisfaction of the said collector of Government customs at Calcutta, or if the said            his or their Heirs, Executors, Administrators, or Representatives shall within the period of one year export, or cause to be exported by sea, otherwise than on British ships the said quantity of Cotton Piece Goods            unless prevented by unavoidable loss or accident as aforesaid, the proof whereof shall be upon the said            and shall pay to the said United Company such proportion of the duty as may in that case be payable thereupon without interest, and make due proof of such last mentioned exportation any payment to the satisfaction of the collector of Government customs at Calcutta, then this Obligation is to be void, otherwise to remain in full force.

Sealed and Delivered at Calcutta, }  
in Bengal in the presence of }

(FORM of BOND for PIECE GOODS made of SILK, and PIECE GOODS made partly of SILK and partly of COTTON, for RAW FILATURE and BENGAL WOUND SILK and SALT PETRE.)

KNOW all Men by these presents, that We now of  
 Calcutta at Fort William in the province of Bengal in the East  
 Indies and of the same place are jointly and  
 severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of Sicca Rupees to be paid to the said United Company, or their certain Attorney, Agent, Successors, or Assigns, for which payment, well and truly to be made, together with Interest at and after the rate of 12 per cent. per annum. We jointly and severally bind ourselves and each of us and our respective Heirs, Executors, Administrators and Representatives by these present: Sealed with our respective Seals, dated the year of the reign of  
 our Sovereign Lord George the Fourth, and in the year of Christ  
*(And the said for themselves and each*  
*In case of others than of them and their respective Heirs, Executors, British Subjects, this Administrators, and Representatives, covenant Clause to be inserted. and agree, that in case of dispute touching the matter of this Obligation or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.)*

Whereas the above bounden is (or are) justly and  
 truly indebted to the said United Company of Merchants of England trading to the East Indies in the sum of Sicca Rupees  
 being a portion of the established duty payable by law on the transit of *(so many bales of Silk Piece Goods, or Piece Goods partly of Silk and partly of Cotton, being manufactured within the Company's territories, or so much Raw Filature or Bengal Wound Silk, or of Salt Petre, as the case may be)* to wit, Five per cent. out of Seven and a half per cent. whereof the remaining Two and a half per cent. amounting to Sicca Rupees has been already paid to the said  
 United Company in cash: And Whereas in lieu of prompt payment of the said amount of Sicca Rupees

*\* In case of renewed (\* And of the further sum of Sicca Rupees Bond only. being one year's Interest thereon now due and hereby also intended to be secured)* the above written Obligation for securing the same has been accepted by the said United Company, and for which *(specify the Goods)* a Bond Rowannah bearing date the day of  
and numbered

has been issued:— And Whereas the said proportion of the amount of duty upon *(as the Article may be)*

is allowed to be drawn back upon exportation to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar, on British ships duly navigated, but not in any other case:—Now the Condition of this Obligation is such, that if the above bounden

his or their  
 Heirs, Executors, Administrators or Representatives shall within one year from the day of

export or cause to be exported by Sea, on British

ships, the above mentioned quantity of (*as the Article may be*)

to any part of the said United Kingdom, or to Gibraltar or Malta (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said and of which exportation due proof shall be given by the said

to the satisfaction of the Collector of Government Customs at Calcutta, or if the said

his (or their) Heirs, Executors, Administrators or Representatives shall within the period of one year export or cause to be exported to any other place whatever the said (*as the Article may be*)

(unless prevented by unavoidable loss or accident as aforesaid) the proof whereof shall be upon the said.

and shall pay to the said United Company the full duty payable thereupon, without Interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of Government customs at Calcutta, then this Obligation is to be void, otherwise to remain in full force.

Sealed and Delivered at Calcutta }  
in Bengal, in the presence of }

#### (FORM OF BOND FOR SUGAR.)

KNOW all Men by these presents, that We  
now of Calcutta at Fort William in the  
province of Bengal in the East Indies, and

of the same place are jointly and severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of Sicca Rupees

to be paid to the said United Company, or their certain Attorney, Agent, Successors or Assigns, for which payment well and truly to be made, together with Interest at and after the rate of Twelve per Cent. per Annum. We jointly and severally bind ourselves and each of us and our respective Heirs, Executors, Administrators and Representatives, by these presents: Sealed with our respective Seals, dated the day of

in the year of the reign of our Sovereign Lord George the Fourth, and in the year of Christ

\* This Clause in case (\* And the said  
of others than British  
Subjects.

for themselves  
and each of them and their respective Heirs, Executors, Administrators and Representatives, further covenant and agree, that in case of dispute touching the matter of this Obligation, or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal)

Whereas the above bounden (or are)  
justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of Sicca Rupees

being a portion of the established duty payable by Law, on

the transit of \_\_\_\_\_ to wit, Two and a half per Cent. out of Five per Cent. whereof the remaining Two and a half per Cent. amounting to Sicca Rupees

has been already paid to the said United Company in Cash:—And Whereas in lieu of prompt payment of the said amount of Sicca Rupees

*\* In case of renewed (\* And of the further sum of Sicca Rupees Bond only.*

*being one year's Interest thereon now due and hereby also intended to be secured,)* the above written Obligation has been accepted by the said United Company, and for which Sugar a Bond Rowannah bearing date the \_\_\_\_\_ day of \_\_\_\_\_ and numbered \_\_\_\_\_

\_\_\_\_\_ has been issued :

And whereas the said proportion of the amount of duty upon \_\_\_\_\_ is allowed to be drawn

back upon exportation by Sea on British ships, duly navigated to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar, or to Europe or America: Now the Condition of this Obligation is such, that if the above bounden

his or their Heirs, Executors, Administrators or Representatives, shall, within one year from the

day of \_\_\_\_\_ export or cause to be exported by Sea on British ships, the abovementioned quantity of Sugar (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said \_\_\_\_\_ and \_\_\_\_\_ which exportation due proof

shall be given by the said \_\_\_\_\_ to the satisfaction of the collector of Government customs at Calcutta, or if the said

\_\_\_\_\_ shall within the period of one year export or cause to be exported to any other place whatever the said quantity of Sugar (unless prevented by unavoidable loss or accident as aforesaid, the proof whereof shall be upon the said

\_\_\_\_\_ and shall pay to the said United Company the full duty payable thereupon, without Interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of Government customs at Calcutta, then this obligation is to be void, otherwise to remain in full force.

Sealed and Delivered at Calcutta }  
in Bengal, in the presence of \_\_\_\_\_ }

Published by Order of His Excellency the Most Noble the Governor General in Council,

HOLT MACKENZIE,

*Sec. to the Govt. Terrl. Dept.*

No. 14.  
*Form of Application to be Observed in the passing of Goods through the Calcutta Sea Custom House.*

APPENDIX No. 14. (A.)  
 To the COLLECTOR of SEA CUSTOMS.

SIR,

Please to pass on payment of duty (or on deposit for duty, as the case may be) the Goods below mentioned, imported from (here insert the place, or places, if she have touched any where immediately from whence the Vessel comes), on board the (Ship, Brig, &c.)—(here insert the Vessel's name) commanded by (here insert Commander's name) under (British, French, &c) colours, as per Invoice admitted under date the \_\_\_\_\_ of 18 \_\_\_\_.

I am, Sir, Your obedient Servant, A. B.

2.	3.	4.	5.	6.	7.	8.	9.	10.	
Marks and Numbers.	Number & Sort of Goods and Packages.	Total quantity or Weight as per Invoice	Ascertained Quantity or Weight	Particulars of value	Total of value.	Total of value in Rupees	Rate of duties.	Total of duty in Rupees.	REMARKS
<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">C</div>	1 a 10..	Ten Boxes	Ten one dz. boxes	at 70s. per doz..	£ 35 0 0	350 0 0	0 0 10 per cent	Rs 35 0 0	<i>In Import applications the P L A C E of manufacture or produce, of the Goods, should be invariably stated in this column for Remarks.</i>
	2930 Slabs.	Claret, 1 dz. each	Br. Mds.....	a £ 24 per Ton..	£ 96 0 0	960 0 0	0 0 5 ditto, ..	48 0 0	
	P. F.	Spelter.....	Br. Mds.....	.....	.....	.....	Rs 3 per manded..	79 2 4 0	
	1 a 5 ..	Five Cases	50 Pieces, ..	Five Cases.....	{ 20 ps at 10s ea } { 30 — at 15 ea }	£ 32 10 6	325 0 0	0 0 7½ ditto, ..	
			N B. This column will remain blank, when the appraisement is for 3 months' deposit, the whole of the Goods specified in it are to be passed at once.						

*Goods entitled to free import must be applied for separately.*

# APPENDIX No. 14. (B.) To the COLLECTOR of SEA CUSTOMS.

SIR,

Please to pass in part of Deposit No.      the following Goods imported from  
 under (British, French, &c.) Colours.


Captain

Calcutta,  
 The      of

18 .

on board the (Ship, Brig, &c.)  
 I am, Sir,  
 Your obedient Servant,

A. B.

1.	2.	3.	4.	5.	6.	7.	8.
Marks and Numbers.	Number of Packages.	Sort of Goods.	Quantity or Weight as per Invoice.	Ascertain Quantity of Weight.	Particulars of value	Total value	REMARKS.
							
2. 4. 7. 9. 10	Five Boxes	Claret.....	5 doz.....	.....	at 70s per doz.      £ 17 10		
.....	1469 Stags	Speckler.....	2 Tons.....	.....	at £24 per Ton                5		
.....	.....	Salt.....	50 Tons.....	.....	.....		
P. F.							
1 & 4	Two Cases	Cottons.....	20 Pieces.....	.....	{ 10 neat 1's } £ 12 10 { 10 neat 15s }		





# APPENDIX No. 14. (D.)

To the COLLECTOR of SEA CUSTOMS.

SIR, Please to pass to the Ship, Brig, &c)

Capain

(under British, French, &c) Colours, board  
I m Sir,  
Your obedt Servant, A B

Calcutta, of 15

1	2	3	4	5	6	7	8	9	10
Marks and Numbers	Number of Packages	Sort of Goods and contents of each Packages	Lot Quantity or Weight in cwt, lbs, & oz	Value	Particulars of Appraised value	Total Duty	Rate of Duty	Country made	REMARKS.
R 6	One Box,	{ Padlocks, gr 50 } { Screws, 50 }	{ 2 } { 50 }	Sa Rs. 30	Sa Rs. 60 2 1/2	Sa Rs. 1 80	2 1/2 per Cent		
1 a 5	Casks,	{ Salt Provisions } { each Br Mds }	Br Mds	Sa P. 200	Sa Rs. 50 each	Sa Rs. 2 30	5 per Cent		
		Goods which are entitled to Free Export, or which claim drawback must be applied for separately							
N B Goods which are entitled to free Export, but not to drawback, by the production of Romanuk, may be applied for under this Form when No 6 Date of Romanuk, at what station granted, and other particulars in full must be given here. So also may Goods entitled to free Export, but not claiming drawback, (when the words "drawback not required" must be inserted) on account of their having been Imported by sea; in which cases the name of ship, and No. and Date of Import, must be here given.									

D

CUSTOM HOUSE REGULATIONS.

[APPENDIX]

# APPENDIX No. 14. (E.) TO the COLLECTOR of SEA CUSTOMS.

bound to

SIR, Please to pass in the (Ship, Brig, &c.)  
the following Goods - Drawback required.

Captain

I am, Sir,  
Your Obedient Servant,

under (British, French, &c.) Colours,

A. B.

1.	2.	3.	4.	5.	6.	7.	8.
Marks and Numbers.	Number & sort of Packages.	Sort of Goods and contents of each Packages.	Total Quantity or Weight ascertained.	Particulars of Value.	Total Value	Rate of Inland Import, or Town Duty, or Sea Import.	REMARKS. Specification { or as the { Imported by Sea of Rowannahs { row may be { No. & Date, &c.
G. 1 to 12....	12 Bales..	Washed Gar. { { value Ps. in ea }	Ps. 1115.....	{ At Rs 47 8 } { per Carge. } { 2 } { These three columns will be filled up in the particulars in full. If the drawback be claimed Office from Rowannahs, or from Import Register, accordingly as the Goods happen to be, No and date must here be stated. Country, or from Sea.	{ Sa Rs } { 2 } { 265-2 }	1 1/2 per Cent. ... of Rowannahs, at what place granted, and all	The Exporters will here insert No. and Date of Rowannahs, at what place granted, and all particulars in full. If the drawback be claimed on Goods imported by Sea, the Import Register must be made on Goods exported which have come from the interior, - and on those exported which have been imported from Sea. Their insertion in the same application will cause confusion in the Drawback Accounts, and delay the forms of Of. fee for effecting exportations.

## No. 15.

## NOTIFICATION.

CALCUTTA, 18TH JANUARY, 1823.

The following Rules relative to the Custody of Gunpowder, brought within the limits of City of Calcutta, are published by orders of Government, for general information.

1st. All Gunpowder of Europe Manufacture exceeding in quantity one hundred pounds. and brought within the limits of the City of Calcutta, shall be deposited in the Gunpowder Magazine at Howrah under the charge of the Supervisor of Customs at that place, or such other person as Government may appoint.

2d. Proprietors of Gunpowder so deposited shall make application to the Collector of Sea Customs when they wish to remove Gunpowder from the Magazine. In cases wherein it is desired to lodge the Gunpowder in any place within the Town, the application shall state the quantity of Gunpowder required, and the quantity already lying in their Godown, or other place, and whether or not they have any building calculated for it's safe custody, and approved as such by the Magistrates.

3d. Merchants or Dealers having a place of safe custody shall be allowed to keep by them as much as one hundred pounds of Gunpowder, but those who have not, shall not be allowed to keep more than fifty pounds at one time.

4th. The Magistrates (on inspection of the premises) shall grant a Certificate to such Merchants or Dealers, who may have a building calculated for the safe custody of one hundred pounds of Gunpowder.

5th. Any Merchant, or Dealer applying to the collector of Sea customs for an order to remove any Gunpowder from the Magazine at Howrah, shall pay a Fee of Two As per pound on the quantity allowed to be removed, such Fee to cover all charges for the safe custody of the Gunpowder during the time it may remain in the Magazine.

6th. All Ship Ammunition Gunpowder is to be stored at Moyapore as heretofore.

7th. Ships importing Gunpowder for sale in Calcutta, must discharge the same before passing Moyapore; it being optional with the Parties, either to lodge it in the Magazine at that place, or to forward it on Boats to the Magazine at Howrah.

8th. Such part of the Gunpowder now at Moyapore as is designed for sale in Calcutta, will on the application of the Parties to the collector of Sea customs be passed to the Magazine, or may be imported in quantities not exceeding pounds fifty or pounds one hundred, (as the case may be) subject to 2d and 3d of the above Rules:

By order the Board of Customs, the 18th January, 1823.

H. SARGENT,

*Secretary.*

## A. D. 1810, REGULATION X.

**A REGULATION for abolishing the duties at present collected under the denomination of town duties, and for establishing in place thereof a town duty to be levied on certain specified articles of consumption.**—*Passed by the Vice President in Council, on the 10th of April 1810; corresponding with 29th Choite, 1216 Bengal era; the 20th Choite 1217 Fussyly; the 30th Choite 1217 Willaity; the 6th Choite 1867 Sumbut; and the 5th Rule ul Awul 1225 Higree.*

In pursuance of the principle laid down in the preamble to Regulation IX. 1810, of equalizing the public burdens without impairing the resources of government, and of obviating the inconveniences resulting from the system of successive collection; the Vice President in Council has resolved to abolish the town duties heretofore collected, on various articles of merchandize (which were also subjected to the payment of government customs;) and in place thereof to establish a town duty on certain specified articles of general consumption, to be levied on their importation into the cities and principal towns within the provinces immediately subject to the Presidency of Fort William. The following rules have accordingly been enacted, to be in force throughout the said provinces from the period of their promulgation.

II. Regulations V. and X. 1801, and Regulation VI. 1805, for the collection of town duties in the cities of Calcutta, Patna, Dacca, Moorshedabad, and Benares, and in the principal towns within the ceded and conquered provinces, are rescinded, and all duties and collections whatever made under the said Regulations, are declared to be abolished from the date abovementioned.

III *First* From and after the promulgation of this Regulation, town duty shall be levied at the rates and on the articles specified in Clause second of this Section, (subject to the modifications contained in Clause Third,) on the importation of those articles for sale, store or consumption into the cities and towns here undermentioned, viz. the cities of Calcutta, Benares, Moorshedabad, Patna, Dacca, Agra, Furrackabad, Allahabad and Bareilly; and the towns of Midnapore, Burdwan, Hooghly, Kishonagur, Jessore, Nattore, Dinagore, Comilla, Islamabad, Nusseerabad, Rangoon, Poorena, Sylhet, Buglepor, Mozufferpore, Chupra, Arra Gya, Mirzapore, Goruckpore, Banda, Cawnpore; Mynepoore, Coel, Moradabad, and Meerut:

*Grain*, viz. Rice, (Whether cleaned or in husk) Wheat and Barley, two and a half per cent, to be levied in the modes prescribed in Clause 2d Section X.

\*DOLL GRAM, and BOOTE, five per cent.

OIL and OIL SEED, five per cent.

SUGAR, wet or dry, including JAGREE and MOLLASSES, five per cent.

GHEE, ten per cent.

TOBACCO, ten per cent.

BETE NUT, five per cent.

TUMERIC, five per cent.

\*CHARCOAL, five per cent, to be levied on importation into the city of Calcutta only.

*Note.*—The duty on any of the above Articles may be bonded for a twelve months, on the Conditions specified in the Government Notification dated the 5th of August, 1819, being complied with.

\* See in the appendix Government notification dated the 1st August, 1822, for the mode of valuing and passing these Articles under certain conditions into Calcutta.—

*Second.* From and after the promulgation of this Regulation, a duty shall be levied on the importation of Salt, not being Salt purchased at the Company's sales at Calcutta, into the city of Benares, and into the towns of Agra, Furruckabad, Allahabad, Bareilly, Mirzapore, Goruckpore, Banda, Cawnpore, Mynepoory-Coel, Moradabad, and Meerut, at the following rates:

On Lahoree Salt,	.....	1 rupee per maund
On Sambar Salt,	}	8 annas per maund
On Doodwanee Salt		
On Balumbar Salt,		
On Salumba Salt,		
On Furra Salt,		
On Boraree Salt and		
any other sort of alimentary Salt, excepting as above stated, that purchased at the Company's sales at Calcutta.	}	4 annas per maund

*Third.* It is to be understood that the articles enumerated in the preceding classes are to be subjected to the payment of the duty specified therein, only on their being imported into the several cities and towns before mentioned, for sale, store, or consumption, within such cities or towns; and that they are not to be subjected to any town duty, on their transit or passage through one city or town, when proceeding to another city, or town, or place.

IV. The town duties established by this Regulation, (excepting in the city of Calcutta) shall be let in farm periodically, under the superintendence of the collectors of the land revenue, subject to the control of the Board of Revenue and Board of Commissioners, in the provinces under their respective authorities or collected by such officers on the part of the said collectors, as the Board of Revenue and Board of Commissioners may with the approbation of government direct. In the former case, the leases shall be for the period of twelve months or longer at the discretion of those Boards; and proposals shall be previously invited by public advertisements, according to the form usually observed in inviting proposals for the farm of lands.

V. All proposals for farming the town duties shall be reported to the Board, to whose authorities the collector may be subject; and those only shall be accepted which may be approved by the Board, subject to the final confirmation of Government.

VI. The proposal must be accompanied with good and sufficient security for the due payment of the amount to be engaged for, into the collector's treasury by equal monthly instalments.

VII. When the security specified in the preceding Section shall have been entered into by the farmer, whose proposals shall have received the confirmation of the Board, a sunnud or purwana shall be granted to him, under the official seal and signature of the collector, authorizing the farmer to levy the town duty specified in Section III; subject to the several rules and restrictions prescribed in this Regulation; and the farmer shall at the same time on his part enter

into an engagement, binding himself to adhere to the said rules and restrictions, in the following form:

" I ——— inhabitant of ———  
 " Whereas the farm of the town duties in the city (or town) of ———, has been granted to me under the provisions of Regulation X. 1810, for the period of ——— from the date hereof, at the sum of sicca rupees ———; I do accordingly hereby engage to pay the said sum of sicca rupees ——— into the treasury of the collector of ———, by equal monthly instalments, conformably to the kistbundee endorsed hereupon; together with all such interest, as may accrue, at the rate of one per cent. per mensem, in the event of my failing to discharge the said instalments or any of them with punctuality: provided however, that if the duties on grain should be suspended by order of government, at any time within the period of my lease, a remission shall be granted to me on that account, at the rate of sicca rupees ——— per month, for so long as the suspension shall continue. I further hereby bind myself strictly to adhere to the several rules and restrictions prescribed in the said Regulation, for my guidance, in levying the town duty specified therein; and to forfeit three times the amount of any duties, fees, or collections of any denomination; which may be exacted, either by myself, or by any persons employed by me, from individuals, beyond the authorised rates, in addition to any other penalties which the Regulation before-mentioned may prescribe.

VIII. The farmer shall collect the town duties, at certain fixed stations on the public roads, or avenues, leading to the town or city in such manner as to comprehend the suburbs thereof, and all ghuges and bazars, within a circle of two coss round the town or city. The line of demarcation as herein prescribed, shall be fixed by the collector, at each of the cities and towns specified in Section III. (Calcutta excepted,) immediately on receipt of this Regulation, and shall be notified to the magistrate for his information. A notification thereof shall also be published, in the cutcherries of the magistrate and collector, for general information.

IX. *First.* The articles of beetle nut, oil and sugar, being liable both to the government customs and town duty, the farmer will of course be at liberty to collect the prescribed duty on those articles, whether they be accompanied with a rowannah or not; provided they be imported for sale, store, or consumption.

*Second.* The article of salt, not being salt purchased at the Company's sales, being likewise subject both to the government customs and town duties, in and above the province of Benares; the farmer of the town duties at the city of Benares and at the towns of Agra, Furruckabad, Allahabad, Bareilly, Mirzapore, Goruckpore, Banda, Cawnpore, Mynpore-Coel, Moradabad, and Meerut, will in like manner be at liberty to collect the prescribed duty on that article with the exception above stated; whether it be accompanied with a rowannah or not, in case it be imported for sale, or for consumption; provided however, that nothing contained in this Regulation shall be construed to authorize the levy of any duty on salt of any description on its importation into any of the following cities or towns, viz. Calcutta, Moorsshedabad, Patna, Dacca, Midnapore, Burdwan, Hooghly, Kishsennagur, Jessore, Nattore, Dinapore, Comilla, Islamabad, Nussseerabad, Rungpore, Poorneah, Sylhet, Boglepore, Mozufferpore, Chuppra, Arra and Gya.

**X. First.** All articles, liable to the town duties, shall, (with the exception specified in the ensuing Clause,) be valued at their current prices, and a table of rates shall be formed by the collector, once in the year, or for the period of the lease; upon which the farmer shall regulate his collections. The farmer shall be furnished with a copy of this table, under the signature of the collector; and attested copies shall also be fixed up at the cutcherries of the magistrate collector.

**Second.** Grain, viz. (cleaned rice, wheat and barley,) shall be rated permanently at one Calcutta sicca rupee per maund, of eighty Calcutta sicca weight to the seer; in the husk, or paddy, at eight annas per maund. The merchant shall be moreover at liberty, (excepting in cases in which the duty may be levied by a public officer of government, when it is always to be paid in money) to pay the duty in money or in kind, indifferently, at his option, that is one seer in each maund, or eight gundahs in money, upon the articles of grain first mentioned, and one seer in each maund, or four gundahs in money, upon paddy; equivalent in both cases, to two and a half per cent.

**XI.** The Governor General in Council, or Vice President in Council, shall be at liberty to suspend by an order in Council, the collection of the duties on grain, wherever it shall be judged expedient, and the farmer will accordingly specify in his proposals, the monthly rate of remission expected by him in the event of the duty on all or any of the sorts of the grain, viz. rice (whether cleaned or in the husk,) wheat, barley, doll, grain and boote, on which a duty is to be collected in virtue of Section I. of this Regulation being suspended.

**XII.** The farmer shall maintain the necessary establishment of weighmen, but shall not be at liberty to collect any kyally or other dastoozy on this account.

**XIII.** Grain or other articles shall not be detained by the farmer, for the purpose of being weighed or meted; nor or any other pretence beyond twenty-four hours; under penalty of his forfeiting three times the amount of the duty demanded by him.

**XIV.** The farmer may, if he thinks proper, establish golahs, in convenient situations, for warehousing grain or other bulky articles; and may charge such rent for the use of the golahs, as may be agreed upon with the merchant; but the farmer shall not be at liberty, to compel the merchant, in any case, to make use of such golahs against his inclination.

**XV.** Should the merchant and farmer agree mutually on a compromise of the duties, on articles; to be imported by the latter during a given period, without weighing the articles, the parties shall be at liberty to make such compromise.

**XVI.** Should shopkeepers (venders of sweetmeats and others) think proper to compromise with the farmer for the payment of a fixed monthly sum, instead of paying the import duty on the articles sold by them, the parties shall be at liberty to make such compromise by mutual agreement.

**XVII.** The monthly instalments conformably to the farmer's engagement, are to be discharged with punctuality, by payment of the amount into the treasury of the collector, on or before the tenth day of each successive month, and the collectors are regularly to give their receipts for such payments, under their official seals and signatures, in the event of the payment of an instalment being delayed beyond the period before-mentioned, the collector is to proceed

against the farmer and his security for the recovery of the amount due, with interest at the rate of one per cent. per mensem, from the date on which the arrear became due until it be discharged, by the same process as is proscribed for the recovery of an arrear of revenue. Moreover, if at any time the farmer should fall in balance to the amount of three successive instalments, the Board of Revenue or Board of Commissioners respectively, shall be at liberty to annul the lease, (reporting the same for the information of government,) and may either grant a new lease to some other person, who may be willing to engage for the remainder of the term; or may direct the collection of the duty to be made by the collector. The Board of Revenue and Board of Commissioners are moreover respectively empowered, whenever they may not approve of the terms offered for the farm of the town duties, or may be of opinion, that it is not advisable to let them in farm; to direct the collector to levy the prescribed duties by means of his own Officers. In the above mentioned cases, and in all cases where any intervail may occur, either at the commencement of the year, or at any other period, during which the collection of the town duties may not have been actually committed to a farmer; the collector of the land revenue shall levy the prescribed duties, in the same manner, and under the same restrictions, as are provided by this Regulation for the guidance of the farmer.

XVIII. In the event of a farmer's lease being annulled under the provisions of the preceding Section, all compromises which he may have entered into with merchants under the option given to the parties by Sections XV, and XVI are to be considered void, unless renewed by the farmer engaging for the unexpired part of the term; or by the collector if the collection be held *Khas*.

XIX. Any individual who, upon a summary enquiry before the collector, shall appear to have imported clandestinely articles liable to the town duties, without having paid those duties, shall be adjudged to pay a forfeit to the farmer, or (if the collection of duty be made by the collector,) a fine to government, of three times the amount of the duties which would have been demandable in the first instance: and the collectors shall proceed in both cases, to levy the amount of the penalty if it be not immediately discharged, by distraining the personal property of the individual, against whom it may have been adjudged, observing the several rules and restrictions prescribed by the Regulations, in a regard to distrains for arrears of rent.

XX. No article whatever shall be liable to the town duty, which is not expressly declared to be so, by this or some future Regulation. Moreover, to prevent the vexatious interruption of passengers on pretence of search; as well as harassing demands, and exactions upon individuals who in coming into cities or towns upon their occasional business, may happen to have about their persons, any of the articles enumerated in Section III. in small quantities for their own immediate use or consumption; it is hereby declared, that no duty whatever shall be collected or demanded upon any of the said enumerated articles in such cases: that is to say, when the quantity of the article in the possession of the individual, may be so inconsiderable as to be evidently intended for the purposes above specified; and not for sale or store, nor amounting to a load or burthen.

XXI. Any farmer, collector, or person in charge of the collection of the town duty, who in contravention of the preceding rules



shall levy the said duty upon any article not expressly declared liable thereto, or which may be excepted therefrom for the reason above stated; shall on proof of the fact, at the suit of the party aggrieved, be subjected to a fine of three times the amount of the duty so collected by him: in addition to such costs and damages, as may be awarded against him, on a consideration of the injury sustained by the complainant, the illegal detention of any article not liable to the town duty, on any pretence whatever, although no duty be actually levied, shall moreover be punishable by fine according to the circumstances of the case, in a sum not exceeding five hundred rupees; in addition to the costs and damages which may be adjudged to the party suing therein.

XXII. The collector is empowered to hear all complaints which may be preferred against the farmer, for any acts committed by him, or by the persons employed by him, incurring the penalties specified in the preceding Section; or in Section XIII. of this Regulation; and to award payment of the said penalties, with costs and damages to the party aggrieved, upon a summary enquiry. The collector is also empowered generally to hear all complaints of undue exactions by the farmer or his servants; and on proof thereof, to award to the complainant upon a summary enquiry, three times the amount of the duties collected beyond the authorized rates. The collector's order in all such cases, shall be enforced against the farmer by the same process as is prescribed in the existing Regulations for the recovery of an arrear of revenue.

XXIII. If either party should be dissatisfied with any order passed by a collector, adjudging any of the penalties specified in the three preceding Sections, against any individual at the suit of the farmer; or vice versa, on the complaint of any individual against the farmer, or his servants; such party shall be at liberty to institute a suit in the dewanny adawlat for damages, on account of any injury he may deem himself to have sustained thereby; but the institution of such suit, shall not prevent the execution of the order passed by the collector as above directed; nor of any process of distraint which he may issue under the provision of Section XIX.

XXIV. Complaints against the collectors, for any unauthorized exaction or demand made by them; or for issuing any unwarrantable process of distraint during any period when the collection of the town duties may be under their own direct management and not under that of a farmer; or for any act whatever which may be repugnant to this Regulation, or any future Regulation for the collection of the town duties; shall be received, tried, and determined, according to the same rules as are prescribed by the existing Regulations, for receiving, trying and determining complaints against the same officers in regard to matters connected with their duties as collectors of the land revenue. It is moreover hereby declared, that in all instances when the collection of the town duties shall be made by the collector; the provisions of Section XXXVIII. Regulation IX, 1810, shall be considered applicable to all native officers employed under him; who may be guilty of levying any unauthorised exaction in contravention of the rules contained in Section XX. of this Regulation.

XXV. As a remuneration to the collectors of the land revenue for their trouble in executing the several additional trusts herein committed to them; they shall be entitled to receive such commission on the net amount of the collections actually realized, as government may fix, whether the duties be farmed or be held kbas.

## CALCUTTA SPECIAL RULES

**XXVI.** The collection of the town duties established by this Regulation shall in the city of Calcutta, including the suburbs thereof, be levied by the collector of the government customs, who for this purpose shall be also styled collector of the Calcutta town duties; assisted by his deputy, who shall also be styled deputy collector of the Calcutta town duties.

**XXVII** The collector and deputy collector of the Calcutta town duties, shall take and subscribe the following oath, before the Governor General in Council, or any person whom he may commission to administer it:

" I, A. B do solemnly swear, that I will faithfully discharge the duty of collector or (deputy collector) of the Calcutta town duties; that I will not directly or indirectly, by myself or others, be concerned in, or allow of, any collections being made, but such as are authorised by, and brought to the credit of government; that I will not take or receive, or knowingly allow any other person to take or receive, any present, gratuity, fee or advantage whatever, on account of any matter relating to the duty of my office, excepting such as now is, or may be hereafter, authorized by the Governor General in Council — *So HELP ME GOD* "

**XXVIII** *First* The Calcutta town duties shall be levied upon the articles specified in Section III on their being imported for sale, store, or consumption, into any part of the city or its suburbs, the boundaries of which for the purposes of this Regulation, are declared to be as follows:—

### ON THE NORTH.

A line drawn northwest from Dum Dum Bridge, to the southern extremity of the town of Barnagore, and thence, obliquely across the Hooghly river, to the southern bank of the nulla called the Bally Khal.

### ON THE WEST

From the Bally Khal along the high road from Hooghly to Sangral, through the townlets or villages of Sulkea, Howrah, and Sheehpore, to the small nulla on the western boundary of Colonel Kyd's premises of Sheehpore Point; from thence obliquely across the river, to the termination of the new road at Muchwa Cola; and along that road to the end of its intersection of the old and new Garden Reach roads

### ON THE SOUTH.

From the end of the new road above-mentioned, a line drawn in a south easterly direction so as to include the town or hant of Ballia, to Tolly Gange, and including that Gunge

### ON THE EAST

From Tolly Gunge to Ballia Ghaut on the salt water lake; and from thence on in a line to Dum Dum Bridge

*Second* The whole of the space contained within the boundary lines above described, and the limits of the city as defined in Section XVII Regulation III. 1793, shall be considered as forming the suburbs in question

**XXIX.** The collector of the Calcutta town duties shall establish two chokies on the Hooghly river; one at the mouth of the Bally Khal, and the other at Kidderpore Ghaut. He shall also establish chokies at such other ghauts, and at all such of the entrances of the city, or suburbs of the city, by land, as may be sanctioned by the Board of Revenue, on his recommendation.

XXX. *First*. The town duties on the articles specified in Section III. which may be imported from the interior of the country on boats; with the exceptions specified in the following clauses, shall be levied, on the arrival of the boats, at either of the two river chokies abovementioned, and the duties on articles imported from the interior of the country by land, shall be levied on the articles entering any part of the limits of the city as above defined. The collector however may grant passes, for the free passage or entry of the articles so imported into the city, on the application of the owners; provided that such application be accompanied with good and sufficient security to his satisfaction for the payment of the amount of the duties chargeable upon them, in fifteen days.

*Second*. If the articles imported from the interior of the country on boats, be expressly intended for exportation by sea, or be declared to be only passing up or down the river, without any intention of landing them in the city or its suburbs, no duty shall be levied thereon upon their arrival at either of the river chokies. But in both cases, the boats on which such articles shall be laden, shall be conducted to the custom house, by one of the peons of the chokey; who shall not quit the boats, or permit the articles loaded on them to be landed at any place, excepting at the custom house, where they shall remain; until, either they are shipped or passed, under the several rules contained in Regulation IX. 1810, which may be applicable to the export or passage of such articles. or, if not exported nor passed, that the prescribed town duties be paid upon their being landed for sale, store or consumption.

XXXI. The collector and his officers are required to bring to the custom house, all boats attempting to pass the town without stopping to be examined and should goods or articles of any kind be found on board of boats so attempting to pass after being required by the custom house officers to stop, such goods or articles shall be liable to confiscation, at the discretion of the Board of Revenue.

XXXII. *First*. Should any person dispute the payment of the prescribed town duties on articles liable thereto; and shall neither pay them, nor give security to the satisfaction of the collector for the payment of them in fifteen days; such part of the articles as shall be deemed equal in value to the amount of the duties; shall be secured and deposited in the custom house or in such store house or place, as the collector shall appoint for the reception of them, until the duties be paid, and in the event of their not being liquidated within the period of fifteen days, the goods shall be sold at public sale.

*Second*. After deducting the duties and custom house charges, the balance of the sales of articles disposed of under the preceding clause, shall be paid to the owners, on their making application for the same.

XXXIII. Articles subject to the town duties under Section III and attempted to be clandestinely conveyed into the city or its suburbs, without having paid the established duty are declared liable to confiscation.

XXXIV. *First*. Whenever any articles shall be detained on account of circumstances subjecting them eventually to confiscation, the collector shall submit the case without delay to the Board of Revenue for their decision.

*Second*. In the event of any articles being confiscated under this Regulation, the same shall be sold by public auction, and the net proceeds of the sales shall be divided as follows:  
One fifth between the collector, and deputy collector, in such proportion as government may direct.

Two-fifths in equal proportion to the informer and the officers of government making the seizure.

Two-fifths to the Company

**Third.** The Board of Revenue are empowered to direct the release of any articles which may have become liable to the penalty of confiscation; or to order double duty to be levied upon them in lieu of that penalty, in cases in which there may appear to them grounds for the remission or mitigation of such penalty.

**Fourth.** In either of the two preceding cases, if the articles shall have been seized on the information of an informer, the Board of Revenue shall direct such compensation to be made to him, (not exceeding the amount he would have been entitled to if the confiscation had actually taken place,) as they may deem equitable and proper and the amount thereof shall be levied upon the articles, according to the rules above prescribed in Section XXXII. The penalty of double duty in cases in which it may be adjudged under the provisions of the preceding clause, shall be also levied in the same manner.

**XXXV.** A register of the Calcutta town duties collected under this Regulation shall be kept under the following heads.—

*Fort William Register of Calcutta town duties, collected on Imports, in May 18*

Register Number.

Dates 18

From whence Imported

Importer's Name.

Description of Articles

Quantity of Articles.

Rate of Duties

Amount of Duties.

**XXXVI.** The collector and deputy collector of the Calcutta town duties, are declared amenable to the zillah court of the Twenty-four Pargannahs, for any acts done by them cognizable therein under the existing regulations, and the rules prescribed in Regulation VIII 18 6 and in Section XL Regulation IX. 1810, shall be applied to cases of complaint against those officers for acts relating to the collection of the town duties, the same as they would be applicable to the same individuals, in regard to complaints against them for acts done in their respective capacities of collector and deputy collector, of the government customs.

**XXXVII.** The native officers employed under the collector, are also declared to be amenable both to the civil court of the Twenty-four Pargannahs, and to the jurisdiction of the Magistrates of that zillah, in regard to any acts committed by them in breach of the provisions of this regulation; and all such native officers shall be liable to be proceeded against, in the same manner, and shall be subjected to the same penalties for undue exactions, as are prescribed with respect to native officers of the collectors generally in such cases, by Section XXIV of this Regulation.

**XXXVIII.** The collector and deputy collector of the Calcutta town duties shall be entitled to receive such salary, allowance or commission on the amount of the duties realized under this Regulation as government may direct.

**XXXIX.** In addition to the foregoing special rules, it is hereby declared, that the several general rules and restrictions contained in Sections III IX. X XI. XIII and XX. of this Regulation, are to be considered strictly applicable to the collection of the Calcutta town duties in all points in which they may not be superseded by, or be at variance with, the said special rules.

## TABLE OF RATES OF DUTY.

The following Tables will be found to contain all the Rates of Duty, chargeable on Goods at this Presidency and also every Rule applicable to the collection of such Duty, both in the Inland and external Trade of the Country.

## No. I.

TABLE of the Rates of Inland or Transit duty chargeable under the existing Custom Regulations upon Articles the produce or Manufacture of the Country.

NAMES OF THE ARTICLES	Rates of Inland Duty Chargeable.	Titles of the Regulation under which the Charges are authorized.
	Per Cent on value.	
Ajwain or Jowain .....	7½	Clause 1, Section 12, Regulation IX, of 1810.
Alkali .....	5	
Allspice or Pimento from Nepaul.....	2½	
Aloe or Ugger Wood .....	7½	
Altah .....	7½	
Alum .....	10	
Ambergrease .....	7½	
Ditto from Nepaul .....	2½	
Anise or Mowrie or Souf ..	7½	
Arms, viz. { Swords .....	1 Rs. each	
{ Matchlocks and ..	2 Ditto	
{ Shields .....	4 As. each	
Arsenic, White Red and Yellow also Realgar, Orpiment and Hurnul.....	10 per cent	
Aromatic Seeds, viz. Anise (or Mowrie or Souf), Calazeerah, (or Nigella), Car- damums, Coriander (or Dhunna), Cum- min, (or Jeetah), & Ajwain (or Jowain)	7½	
Asafoetida, or Hing .....	10	
All Root, or Morinda .....	7½	
Beetlenut .....	7½	S. 12, R. 9, 1810, & S. 7, R. I, 1812 S. 12, R. 9, 1810, & S. 8, R. I, 1812.
Benjamin, or Loban .....	7½	
Ditto ditto, from Nepaul .....	2½	
Blankets & Looeys or Country Woollens	5	
Blankets and Looeys or Country Wool- lens from Nepaul .....	2½	
Boots, Shoes and Slippers .....	5	
Borax and Tinch .....	5	
Ditto ditto, from Nepaul .....	2½	
Brass, only in its Unwrought State .....	10	
Ditto from Nepaul, both in a Wrought and Unwrought State .....	2½	
Brimstone, or Sulphur .....	10	
Brocades and Embroidered Goods .....	7½	
Ditto ditto, from Nepaul or Oude .....	2½	
Buhera, or Myrobolan .....	7½	
Buckum or Sapan Wood .....	7½	
Calazeerah, or Nigella .....	7½	Clause 1st Section 12, Regulation IX, of 1810.
Camphire .....	7½	
Candles Wax .....	10	
Cardamums .....	7½	
Carpets and S. trenjees .....	7½	
Cassia, from Nepaul .....	2½	
Chanks, or Saunks .....	7½	
Cherayta .....	7½	
Chowries .....	5	
Ditto, from Nepaul .....	2½	
Chucrassy Wood, .....	7½	

NAMES OF THE ARTICLES	Rates of Inland Duty Chargeable.	Titles of the Regulation under which the Charges are authorized.	
	Per Cent on value.		
Ghunnam, only at Dacca and Calcutta.....	10	} <i>Clause 1st Section 12, Regulation IX, of 1810.</i>  [S. 7, R. I. of 1812 S. 12, R. IX. 1810, & S. 12, R. IX. 1810 & S. 8, R. I. 1812 S. 12, R. IX. 1810. S. 12, R. IX. 1810. S. 12, R. IX. 1810 & S. 8, R. I. 1812. Sec 3, Regulation I, of 1812.]	
Chutabs and Puttees .....	5		
Civet .....	7½		
Ditto, from Nepaul .....	2½		
Cloves, from Nepaul .....	2½		
Cochineal, or Crimdanah .....	7½		
Cocoanuts either with or without Bark	5		
Columbo Root .....	7½		
Coosum Fool, or Safflower .....	7½		
Copal or Kahroba .....	7½		
Copper only in its unwrought State .....	10		
Copper from Nepaul both in a wrought and unwrought State .....	2½		
Coral .....	10		
Coriander or Dhunnia .....	7½		
Cotton Wool { in its cleaned State at a fixed Rate of .....	12 as per md. of 96		
{ in its uncleaned State or in the Pod .....	Calcutta Sa. Wt		
<i>Note. When the value of Cotton Wool is such that the duty at the Rate mentioned exceeds 5 per Cent on its real value then the duty to be charged on both descriptions of Cotton is to be reduced to the Rate of 5 per Cent on its value.....</i>		4 annas ditto ditto	
Cotton Piece Goods .....	2½	} <i>S. 12, R. IV. 1815 Reg. V. of 1823.</i>	
Cotton Piece Goods from Nepaul or Onde .....	2½		
Cotton Yarn .....	7½		
Cow Tails .....	5		
Cow Tails from Nepaul or Onde .....	2½		
Crimdanah or Cochineal .....	7½		
Cummin or Jeetiah .....	7½		
Dammer or Resin .....	5		
Dhunia or Coriander .....	7½		
Dhye Flower .....	7½		
Dry Ginger .....	7½		
Dying Drugs viz Altab, Awl Root (or Morinda), Crimdanah (or Cochineal), Coosumfool or Safflower, Dhye Flower	7½		
Hurtingbar, Leadh, Monjeet (or Madder) and Toond Flower .....			
Dying Wood viz. Buckum or Saopan and Sandal Wood Ahmer or Red Sandal Wood .....	7½	} <i>Clause 1st. Section 12, Regulation IX, of 1810.</i>	
Elephant's Teeth .....	7½		
Embroidered G or's and Brocades .....	7½		
Embroidered Goods and Brocades from Nepaul or Onde .....	2½		
Essential Oils or Otter .....	7½		
Essential Oils or Otter from Nepaul.....	2½		
Fooley Teyl or perfumed Oils .....	7½		
Fooley Teyl or perfumed Oils from Nepaul .....	2½		
Fragrant Drugs and Perfumes viz Otter or Essential Oils, Fooley Teyl or perfumed Oils, Ambergrease, Civet	7½		
Musk, Lohau or Benjamin, Gundibe roza or Frankincense, Putcha Pant			
Rose Water and K-orah Water .....			
Ditto ditto ditto from Nepaul .....	2½		

NAMES OF THE ARTICLES	Rates of Inland Duty Chargeable.	Titles of the Regulation under which the Charges are authorized
	Per Cent on value.	
Fragrant Wood viz White or Yellow		
San'al Ugger or Aloe Wood and Jugger Wood .....	7½	
Frankincense or Gaudiberoza .....	7½	
Ditto ditto from Nepaul .....	2½	
Finnes Tape and Hideid .....	7½	
Ditto ditto from Nepaul or Oude....	2½	
Furs .....	5	
Furs from Nepaul .....	2½	
Galbanum .....	7½	
Gold and Silver Tissues Lace and Thread	5	
Goose Mutton or Yellow Ocher .....	10	
Gum Jagty Syrup and Sugar .....	5	
Gum Arabic .....	7½	
Gums and Drugs viz Camphire, Chetay, Coumbo Roots; Copal or (Kahiroba); Galbanum; Gum Arabic, Jutta Munsee (or Spikenard); Mastik; Myrobolan (or Hurrah Bulera and Owla Myrrh); Saramooky Lent; Sena and Storax		
Gunnies, Gunny Bags, Putices and Churah .....	7½	
Gundiberoza or Itrakincense .....	5	
Ditto ditto from Nepaul .....	7½	
Hides Raw .....	2½	
Hing or Asafotida .....	5	
Hookah and Hookah Snakes .....	10	
Hurrah or Myrobolan .....	7½	
Hurtal or yellow Aseiduk or Oipiment	7½	
Indian Red or Pungit Mattee .....	10	
Indigo on a fixed valuation of 100 Rupees per Factory maund .....	10	
Iron Wrought and Unwrought .....	5	
Ditto Ditto from Nepaul .....	10	
Ivory .....	2½	
Jagty Goor Syrup and Sugar .....	7½	
Jarrol Fimber Red or White .....	5	
Jerah or Cummin .....	10	
Jowain or Ajwain .....	7½	
Jutta Munsee or Spikenard .....	7½	
Jutta .....	7½	
Kahra or Copal .....	7½	
Kahra Water .....	7½	
Kentahut Nepaul .....	7½	
Ditto from .....	2½	
Kutch or .....	5	
Lace Shell & Seed (or Ivory)		
Lace Stuck Cak <sup>N</sup> Silver .....	5	
Lace Gold and .....	5	
Lauher .....	5	
Loudh .....	7½	
Loban or Benjamin .....	7½	
Ditto Ditto Root called Pip .....	2½	
Long Pepper and .....	7½	
Lam or .....	7½	
Looseys and Blankets of .....	5	
Lou .....	2½	
Ditto Ditto from .....		

Clause 1st Section  
12 Regulation  
IX, of 1810.

NAME OF THE ARTICLE.	Rates of Inland Duty Chargeable.	Rate of the Regulation under which the Charge is authorised.
	Per Cent on value.	
Mace from Nepal .. .. .	2½	
Madner or Munjeet .. .. .	7½	
Malabathrum Leaf or Tazepaut .. .	2½	
Mastik .. .. .	7½	
Marshlock .. .. .	2 Rs each	
Misium .. .. .	10	
Morinda or Awl Root .. .. .	7½	
Moury or Soufo or Anise .. .. .	6	
Munjeet or Midder .. .. .	7½	
Musk .. .. .	7½	
Ditto from Nepal .. .. .	2½	
Mustard and Sesamum and all other Vegetable or Animal Oils .. .. .	7½	
Mybbans or Hurah Buhria and Owla .. .. .	7½	
Myrrh .. .. .	7½	
Natron or Sonjee Mutter .. .. .	5	
Nigolia or Calazeriah .. .. .	7½	
Nuh-sudder or Naimoniac .. .. .	6	
Nutmeg from Nepal .. .. .	2½	
Oil Vegetable and Animal .. .. .	7½	} Clause 1st Section 12. Regulation IX. of 1810.
Oil Seeds .. .. .	7½	
Oil sweetened and essential of Otter and Pooley Teyl .. .. .	7½	
Ditto Ditto Ditto from Nepal .. .. .	2½	
Orpiment or yellow Arsenick or Huitaul .. .. .	10	
Otter or Essential Oils .. .. .	7½	
Ditto Ditto from Nepal .. .. .	2½	
Owla or Myrobalan .. .. .	7½	
Paper Bengal .. .. .	5	
Picee .. .. .	10	
Pepper Black and White .. .. .	10	
Perfumed Oil or Pooley Teyl .. .. .	7½	
Ditto Ditto from Nepal .. .. .	2½	
Perfumes and Fragrant Drug, viz Otter or Essential Oils Pooley Teyl or perfumed Oil Ambergrease Civit Musk Loban or Benjamin Gondeberza or Frankincense Putcha Pant Rose Water and Keorah Water .. .. .	7½	
Ditto Ditto Ditto from Nepal .. .. .	2½	
Piece Goods Cotton; Silk; and mixed with Cotton and Silk .. .. .	2½	} Reg. V. of 1823
Ditto Ditto Ditto from Nepal or Oude .. .. .	2½	
Pigments, viz Yellow Ochre (or Goopy Mutter) Vermillion; Runga Mutter (or India Red) Minium Peorce; Prussian Blue and Verdegrouse .. .. .	10	
Pimento or all Spice .. .. .	2½	} Clause 1st Section 12. Regulation IX. of 1810
Pipe Staves .. .. .	7½	
Piplamoore or Long Pepper Root .. .	7½	
Prussian Blue .. .. .	10	
Putcha Pant .. .. .	7½	
Ditto from Nepal .. .. .	2½	
Puttees and Chutahs .. .. .	5	



NAMES OF THE ARTICLES.	Rates of Inland Duty Chargeable	Titles of the Regulation under which the Charges are authorized.
	Per Cent on value	
Runga Muttee or Indian Red .....	10	<i>Clause 1st Section 12, Regulation IX. of 1810.</i>
Raw Silk Filature on a fixed valuation of 7 Rupees per seer of 80 Calcutta Sicca Weight .....	7½	
Ditto Wound on a fixed valuation of 6 Rupees per seer of 80 Calcutta Sicca Weight .....	7½	
Ditto Tushah .....	7½	
Ditto Chassum .....	7½	
Raw Hides .....	5	
Realgar or Red Arsenick .....	10	
Resins or Dammer .....	5	
Rice Water .....	7½	
Ditto from Nepaul .....	2½	
Saffron .....	10	
Safflower or Chosoom Fool .....	7½	
Salt Lahoorree Sauner and Doodwana Ditto Balumba and Bararee .....	1 R pr md 12 As p md	
Ditto Solumba and Furrah .....	8 As p md	
On any other description of Alimentary Salt excepting salt purchased at the Hon'ble Company's Sales in Calcutta	4 As p md	<i>Only in Benares and the Ceded and Conquered provinces by Re- gulation XVII. of 1810 C. 18 12 R 9 of 1810 S. 12 R. 9 of 1810. [S. 3 R. 4 of 1814.]</i>
Salomoniac or Nuhs Sudder .....	5	
Salt Petre .....	7½	
Sandal Wood Red White and Yellow Sappan or Buckum Wood .....	7½ 7½	
Saul Timber .....	10	
Saunks or Chanks .....	7½	
Senna .....	7½	
Sesumum and Mustard Oil .....	7½	
Stringers and Carpets .....	7½	
Shawls upon an advance of 50 per cent on the Invoice valuation .....	10	<i>Clause 1st Section 12, Regulation XI. of 1810.</i>
Shoes Boots and Slippers .....	5	
Shields .....	4 As each	
Silk Piece Goods and Piece Goods made partly of silk and partly of Cotton ..	2½	
Ditto Ditto from Nepaul or Oude	2½	
Silk Raw Filature on a fixed valuation of 7 Rupees per seer of 10 Calcutta Sicca Weight .....	7½	
Silk Wound on a fixed valuation of 6 Rupees per ditto .....	7½	
Silk Tushah .....	7½	
Silk Chassum .....	7½	
Sissao Timbers .....	10	<i>S 12, R IX. 1810</i>
Sitaul Wood .....	7½	
Soap .....	5	
Soul Mowrie or Antise .....	7½	
Soojee Muttee or Nairon .....	5	
Soonamoukey Leaf .....	7½	
Soondry Timber .....	10	
Spices, viz. Pimento (or Allspice) Cloves Mace Nutmegs Cayin and Faizepaul (or Malabathum Leaf) from Nepaul	2½	
Spikenard or Jutta Munsee .....	7½	
Steel Wrought and Unwrought .....	10	<i>Clause 1st Section 12, Regulation IX. of 1810.</i>
Ditto ditto from Nepaul .....	2½	
Stone Plates .....	5	

NAMES OF THE ARTICLES.	Rates of Inland Duty Chargeable.	Articles of the Regulation under which the Charges are authorized.
	Per Cent on value	
Storax .....	7½	}
Sugar Jagry Goor and Syrup .....	8	
Sulphur or Brimstone .....	10	
Swords .....	1 R. each	
Syrup Goor Jagry and Sugar .....	8	
Tape Thread and Fringes .....	7½	} Clause 1st Section 12 Regulation IX. of 1810.
Ditto ditto from Nepaul or Oude .....	2½	
Talzeput or Malabathum Leaf from Nepaul .....	2½	
Thread, Tape and Fringes .....	7½	
Ditto ditto from Nepaul or Oude .....	2½	
Thread Gold and Silver .....	5	
Timber Saul busoo Jarool and Soondry .....	10	
Tinical and Borax .....	5	
Ditto ditto from Nepaul .....	2½	
Tissues Gold and Silver .....	5	
Tobacco .....	4 annas per Baz. md	} C. 2d S 3, R. V. of [1810]
Toon Wood .....	7½	
Toond Flower .....	7½	
Tooth or Vitriol .....	5	
Tuggur or Iragrant Wood .....	7½	
Ugger or Aloe Wood .....	7½	
Vermilion .....	10	
Verdigrise .....	10	
Vidre Ware .....	7½	
Vitriol or Footia .....	5	
Wax and Wax Candles .....	10	} Clause 1st Section 12 Regulation IX of 1810.
Wood Cabinet, viz Chuckrissy Sitsai and Foon .....	7½	
Wood Fragrant, viz White or Yellow Sandal Ugges Tuggur and Aloe Wood .....	7½	
Wood Dying, viz Buckum or Soapin and Sandal Ahmer or Red Sandal Wood .....	7½	
Woollen Country, viz Looeys and Biankets .....	5	
Ditto ditto fr m Nepaul .....	2½	
Yam Cotton .....	7½	
Yellow Ocher or Goopy Muttee .....	1	

### EXPLANATION.

Under the Rule prescribed by Section XIV. Regulation IX of 1810, no other articles but those enumerated in this Table are under any circumstance chargeable with inland or transit duty nor in cases where such duty is chargeable are the rates to exceed those specified herein.

No Penalty for breach of the Regulations is in any case imposed except under an order previously obtained from the Board.

The only regular charges besides the prescribed inland duties to which country articles are liable are the following.

A duty of 8 annas per Cent on taking out renewed or fresh Rowanahs after being once covered by such documents and a similar duty of 8 annas per Cent. with a fee of 4 annas for each Rowanah

when the Rowanahs so issued are subdivided or may not be in regular exchange for those surrendered to be cancelled. These charges are regulated by the rules laid down in Section XXV. XXVI and XXVII. Regulation IX. of 1810, and Section V. Regulation XIX. of 1812.

There are one or two other Miscellaneous charges to which country articles are liable such as for godown rent and wharfage regulated by the Rule prescribed in Section LI. Regulation IX. of 1810.

With the exception of Cotton Wool Indigo, Raw siature Silk Bengal Wound Silk and Tobacco the valuation of all the articles enumerated in this Table in order to the prescribed inland duties being charged is determined by the rules laid down in Section XV. Regulation IX. of 1810, and Section II. Regulation XIX. of 1812.

In determining the weight of goods liable to inland duties agreeably to this Table the bazar maund of 80 Sicca weight to the Seer is adopted for all excepting the articles of Indigo and Cotton Wool, the former of which in point of quantity is adjusted by the Factory maund weight and the latter by the Lucknow or 96 Sicca weight.

Transit duties excepting when accounted for by Bonds under the rules at present applicable to that mode of adjustment are recovered immediately on a Pass for goods being applied for at the custom house.

No country articles liable to inland duties are allowed the benefit of the Binding System excepting those enumerated in the Government Notification dated the 31st July, 1818 and the 3d March 1820.

## No. II.

TABLE of the Rates of Duty, chargeable under the present Regulations on Goods, when Imported into Calcutta by Sea, on Vessels not sailing under the Provisions of the Act, for regulating the Direct and Circuitous Trade, between the United Kingdom and India.

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	Title of the Regulation authorizing the Charge of Duty.
	Per Cent	Per Cent	
All Spire .....	10	20	Table 1, Regulation III. of 1811.
Aloe Wood .....	7½	15	
Alum .....	10	20	
Ambergris .....	7½	15	
Arack Batavia .....	55 Sa Ra. per Leagur	110 Sa Ra. per Leagur	
Ditto from Europe or America .....	10 per Cent	20 per Cent	
Ditto from Foreign Territories in Asia .....	30	60	
Assafoetida .....	10	20	
Atiah .....	7½	15	
Awl Root .....	7½	15	
Beads, Malay or Razarees.....	7½	15	Table 1 Reg. III. of 1811 & Sec. 7, Reg. I of 1812.
Berlenut (Customs) .....	7½	15	
Ditto (Town Duty) .....	5	10	
Benjamin .....	7½	15	
Borax .....	5	10	
Brandy from Europe or America.....	10	20	
Ditto from Foreign Territories in Asia .....	30	60	
Brass, Wrought and Unwrought ..	10	20	
Brimstone .....	10	20	
Brocades .....	7½	15	
Bubbers .....	10	20	Table 1, Reg. III of 1811. C 2 S 13 R IX. [of 1810.
Buckum Wood .....	7½	15	
Bullion and Coin. ....	Nil	Nil	
Colezeernh .....	7½ per Cent	15 per Cent	
Camohire .....	10	20	
Canvas .....	5	10	
Note Canvas made of Sunn or Hemp or other material of Country growth or manufacture, is under Regulation IX of 1810, exempt from the Charge of Duty, on Importation by Sea			
Cardimuns .....	7½	15	
Carriages .....	7½	15	
Cassia .....	10	20	
Chanks .....	7½	15	Table 1, Regulation III. of 1811.
Chernyta .....	10	20	
China Goods, or Goods from China, (not otherwise Enumerated in this Table) .....	7½	15	
Cloves .....	10	10	
Note. When the produce of any place in India, under the Government of the East India Company or belonging to His Majesty, and imported direct from the place of their Growth, and accompanied by a Certificate of their Origin under the Signature of the Secretary or other competent Officer at the place of Growth, are passed free of Duty, under the Government Notification, dated 25th January, 1820.			

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	Title of the Regulation authorizing the Charge of Duty.
	Per Cent	Per Cent	
Ochineal .....	7½	15	Table 1, Regulation III. of 1811.
Oceanais .....	5	10	
Coffee .....	7½	15	
Coir .....	5	10	
<i>Note.</i> The produce of the Maldives, Ceylon or other places, not immediately in the Bengal Presidency alone under Regulation IX. of 1810, subject to Duty, on Importation by Sea.			
Culambou Root .....	10	20	T 1, R. III of [1811 & See 7 [Reg. I of 1812
Coosum Phool .....	7½	15	
Copal or Kahroba .....	10	20	
Copper, Wrought and Unwrought.....	10	20	
Coral .....	10	20	Table 1, Reg III. of 1811.
Cordage .....	5	10	
<i>Note.</i> Cordage made of Sunn or Hemp, or other material, the produce of the Country, is under Regulation IX of 1810, exempt from the Charge of Duty, on Importation by Sea.			
Cowries .....	5	10	
Crindana .....	7½	15	C. 2, S. 13 R. IX [of 1810
Coin and Bullion .....	Nil	Nil	
Dammer .....	5 per Cent	10 per Cent	Table 1, Regulation III. of 1811.
Dhyc Flower .....	7½	15	
Elephant's Teeth .....	7½	15	
Embroidered Goods .....	7½	15	
Europe Goods or Goods from Europe, (not otherwise specifically provided for in this Table.) when Imported on Vessels not sailing under the Acts are Charged with Duty at .....	10	20	C. 2, S. 13 R. IX. [of 1810
Frankincense .....	7½	15	
Gaihanum .....	10	20	
Galingall .....	7½	15	
Ghee (Customs) .....	5	10	Table 1, Regulation III. of 1811.
Ditto (Town Duty) .....	10	20	
Gin from Europe or America.....	10	20	
Gin from Foreign Territories in Asia .	30	60	
Goopey Mattee .....	10	20	C. 2, S. 13 R. IX. [of 1810
Gum Arabic .....	10	20	
Gundeeheroza .....	7½	15	
Goomootoe Sunn and Hemp .....	Nil	Nil	
Goods from Europe or Europe Goods, (not otherwise specifically provided for in this Table.) when Imported on Vessels not sailing under the Acts, are Charged with Duty at .....	10 per Cent	20 per Cent	Table 1, Regulation III. of 1811.
Goods, (not specifically otherwise provided for in this Table,) or not falling under any of the general heads or exceptions herein provided for, are Charged with Duty, when Imported on Country or other Vessel, not being Vessel sailing under the Acts at the rates of .....	5	10	

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	When applicable, for the Charge of Duty.
	Per Cent	Per Cent	
Harrah .....	10	20	Table 1, Regulation III of 1811. C 2, 8 13 R 12. [of 1810.
Harsingah Flower .....	7½	15	
Hurraul .....	10	20	
Hemp, Sunn and Goomooioo.....	Nil	Nil	
Indigo .....	5 per Cent	10 per Cent	Table 1, Regulation III of 1811.
Iron, Wrought and Unwrought .....	10	20	
Ivory .....	7½	15	
Jatta Munsee .....	10	20	
Kullingen .....	7½	15	Table 1, Regulation III of 1811.
Kutch .....	5	10	
Lead, Pig, Sheet, melted and small shot	10	20	
Leadh .....	7½	15	
Loban .....	7½	15	Table 1, Regulation III of 1811.
Mace .....	10	20	
Note. When the produce of any place in India, under the Government of the East India Company or belonging to His Majesty and Imported direct from the place of their Growth and accompanied by a Certificate of their Origin under the Signature of the Secretary or other competent Officer at the place of Growth, are passed free of Duty, under the Government Notification, dated 25th January, 1820.			
Madder .....	7½	15	
Mahogany and all other sorts of Wood used in Cabinet Work .....	7½	15	R. IY of 1810 & [T. 1 R. III of 1811.
Marine Stores .....	5	0	
Masticks .....	10	20	
Mintum .....	10	20	
Morinda .....	7½	15	Table 1, Regulation III of 1811.
Mu jeet .....	7½	15	
Musk .....	7½	15	
Myrobolans .....	10	20	
Myrrh .....	10	20	Table 1, Regulation III of 1811.
Nutmegs .....	10	20	
Note. When the produce of any place in India, under the Government of the East India Company or belonging to His Majesty and Imported direct from the place, of their Growth and accompanied by a Certificate of their Origin under the Signature of the Secretary or other competent Officer at the place of Growth, are passed free of Duty, under the Government Notification, dated 25th January, 1820.			
Oil, Vegetable or Animal (Customs)	7½	15	
Ditto ditto, (Town Duty) .....	5	10	Reg. XVI. of 1817.
Oil Seeds (Customs) .....	7½	15	
Ditto (Town Duty) .....	5	10	
Oil, perfumed or Essential.....	7½	15	
Opium, Foreign .....	24 Rs. per Seer of 80 Cal. Sa. wt.	48 Rs. per Seer of 80 Cal. Sa. wt.	

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	Title of the Regulation authorizing the Charge of Duty.
Orpiment, or Yellow Arsenic .....	Per Cent 10	Per Cent 20	Table 1, Regulation III. of 1811.
Ott-r .....	7½	15	
Owala .....	10	20	
Pepper, Black and White .....	10	20	Regulation V. of 1823.
Piece Goods Cotton, Silk, and mixed with Cotton and Silk the manufacture of any part of the Honorable Company's Territories in India.....	2½	5	
Piece Goods of any of the above descriptions not manufactured in the Company's Territories as above.....	7½	15	Table 1, Regulation III. of 1811.
Pimento .....	10	20	
Pipe Savas .....	7½	15	C. 2, S. 13 R. IX. of 1810.
Prussian Blue .....	10	20	
Putchpaut .....	7½	15	
Precious Stones and Pearls .....	Nil	Nil	
Quick Silver .....	10 per Cent	20 per Cent	
Rattans .....	7½	15	Table 1, Regulation III. of 1811.
Raw Hides .....	5	10	
Red Sandal Wood .....	7½	15	
Resin .....	1	10	
Rose Water .....	7	15	
Rum from Europe or America.....	10	20	
Ditto from Foreign Territories in Asia	30	60	
Saffron .....	10	20	Regulation XV of 1817.
Sago .....	7½	15	
Salt, Foreign .....	{ 3 Rs. pr md of 82 Cal. of 82 Cal. Sn. Wt.	{ 6 Rs. pr md of 82 Cal. of 82 Cal. Sn. Wt.	
Sandal Wood, Red, White or Yellow..	7½ per Cent	15 per Cent	Table 1, Regulation III. of 1811.
Sappan Wood .....	7½	15	
Senna .....	10	20	
Soanamokey Leaf .....	10	20	
Spikenard or Jutta Munsee .....	10	20	
Steel, Wrought and Unwrought .....	10	20	
Storax .....	10	20	C. 2, S. 13, R. IX of 1810.
Sugar, Wet or Dry including Jagry and Molasses (Customs) .....	5	10	
Ditto ditto (Town Duty) .....	5	10	
Sulphur .....	10	20	Table 1, Reg. III. of 1811.
Stones, (Precious) and Pearls .....	Nil	Nil	
Sunn, Hemp and Geomontoo .....	Nil	Nil	
Spices, (see the heads Cloves, Nutmegs, Mace, Cassia, Pimento and Talcipaut) .....			
Tape .....	7½ per Cent	15 per Cent	Table 1, Reg. III. of 1811.
Talcipaut .....	10	20	
Tea .....	10	20	
Thread .....	7½	15	Regulation V. of 1820.
Tia .....	10	20	
Tinical .....	5	10	
Tobacco (Customs) .....	{ 4 As. per box. md.	{ 8 As. per box. md.	

ENUMERATION OF GOODS	On British Bottoms.	On Foreign Bottoms.	Notes of the Regulations authorizing the Change of Duty.
	Per Cent	Per Cent	
Ditto (Tons Duty) .....	10	20	Table I. Regulation III. of 1811.
Tweed Flower .....	7½	15	
Tuggar .....	7½	15	
Turneric (Cassowary) .....	6	10	
Ditto (Tons Duty) .....	5	10	
Turpentine .....	5	10	
Tuennage .....	10	20	2 S 19 R. F.X. [of 1810 & orders of the Board, April 7, 1820.
Teak Timber .....	Nil	Nil	
Ugger .....	7½ per Cent	15 per Cent	Table I. Regulation III. of 1811.
Vermillion .....	10	20	
Veidgrease .....	10	20	
Wax and Wax Candles .....	10	20	
Wines .....	10	20	
Wood of all sorts used in Cabinet Work .....	7½	15	
Woollens .....	5	10	Table I. Regulation III. of 1811.
Yellow Ochre or Goopy Mutter .....	10	20	

## EXPLANATION.

The following Rules and Rates of Duty are observed when Articles are imported by Sea on vessels, sailing under the provisions of the Acts for regulating the direct and circuitous trade between the United Kingdom and India

I. Woollens of every description the produce or manufacture of Great Britain, Gibraltar and Malta allowed to be imported free under Section II, Regulation IV of 1815, and Regulation XXI of 1817.

II. Metals, wrought or unwrought, the produce or manufacture of Great Britain, Gibraltar and Malta, similarly allowed to be imported free by Section III, Regulation IV of 1815, and Section II, Regulation XXI of 1817.

III. Marine Stores of every description the produce or manufacture of Great Britain, Gibraltar and Malta, also allowed to be imported free under Section IV, Regulation IV of 1815, and Section III, Regulation XXI of 1817.

IV. Salt and Opium imported on vessels sailing under the Acts, are charged with the same rates of duty, as are described in the above Table.

V. British and other Wines and Spirits when imported on vessels sailing under the Acts, are charged with duty at 10 per cent. under Clause III, Section IV, Regulation IV of 1815 and Regulation XXI of 1817.

VI. With exception to Woollens, Metals, Marine Stores and Wines and Spirits as above explained, all Articles including Maltese Liqueurs, the produce or manufacture of the United Kingdom, Gibraltar, and Malta, are when imported on vessels sailing under the Acts, charged with duty at the rate at 2½ per cent. agreeably to Clause I, Section V, Regulation IV of 1815 and Regulation XXI of 1817.

VII. Excepting Wines and Spirits all Articles of whatsoever description, including Woollens, Metals and Marine Stores, the produce or manufacture of Foreign Europe, when imported direct from the



United Kingdom, Gibraltar or Malta, on vessels sailing under the Acts are charged with duty at the rate of 5 per cent, agreeably to Clause 2d, Section V, Regulation IV of 1815, and Regulation XXI of 1817.

VIII. When Articles not the produce or manufacture of Great Britain, Gibraltar, Malta, or of Foreign Europe, are imported on vessels sailing under the Acts, they are charged with duty, or allowed a free importation agreeably to the principle laid down in the above Table, for the case of Goods imported by Sea on other British vessels, vide Section VI, Regulation IV of 1815.

IX. With exception to Wines, Spirits, Salt and Opium, Articles the produce of Great Britain, Gibraltar, or Malta, or of Foreign Europe, when imported in the first instance on vessels sailing under the Acts, at any port or place in India, under the Government of the East India Company, and thence brought for importation to Calcutta on any description of country vessels, are allowed to be entered duty free at the Calcutta Custom House, on proof by regular certificate from the Collector or other Government Officer at the place of Original importation, that the duties established by Regulation IV of 1815, have been there paid and retained agreeably to the Rule laid down in Section VII, Regulation IV of 1815.

Articles mentioned in this Table, originally imported by Sea, on vessels not being vessels sailing under the Acts at any port or place in India under the Government of the East India Company, and thence brought for importation to Calcutta, on any description of British or other vessels under protection of certificates obtained from the Collector or other Government Officer at the place of original importation, are allowed in the adjustment of the prescribed duties at this presidency, credit for the amount shewn in such certificates to have been elsewhere charged agreeably to the Rules laid down in Section V, Regulation XXI of 1817.

Articles, the produce or manufacture of any port or place in India, under the Government of the East India Company, which may be brought under certificates for importation into Calcutta, are in like manner under the Orders of Government dated 6th May 1819, allowed until further orders, credit for such sums in the adjustment of duties here as shall appear from the certificates to have been collected at the place from whence the Articles have been brought.

No certificate shewing the payment of duties at other places is admitted at this presidency, unless presented at the time of the importation of the Goods to which they may refer, as directed by the Government Notification, dated the 7th December 1819.

The rates and the amount of duties charged at this presidency, are in every case of the importation of Articles by Sea regulated according to the present Table, and the Rules and Principles, which are above explained.

Goods in whatever way imported by Sea, whether on British or Foreign bottoms or from the United Kingdom or other places, are valued according to their respective Invoices, or by their wholesale value in the Calcutta market at the time of importation, agreeably to the rules laid down in Section XLVIII, Regulation IX of 1810, and no other Articles but Batavia Arrack and Spirits, which are liable to the specific rates of valuation directed in Clauses 19 and 21, Section XLVIII, Regulation IX of 1810, are entered at the custom house under any other mode of valuation than those above ex-

. The payment of duty on Goods imported by Sea, is in no case allowed to be delayed beyond the period of 3 months from the date of importation, as provided for by Section XLVII, Regulation IX of 1810, and the indulgence of such delay in the time of payment is only granted after Security in Company's Paper, or if Goods have been given by individual Importers for the full amount of duty, claimable from them agreeably to the Rule established by Clause 5, Section XLV, Regulation IX of 1810. Invoices of Goods passed on such deposits, are retained in the Custom House, until the amount of duty has been finally adjusted, agreeably to the Rule prescribed by Clause 4, Section XLVIII, Regulation IX of 1810. When Goods applied to be passed on deposit are entered at their market value, the Rules explained in the Government Notification, dated the 26th December 1816, are carefully observed.

No penalty of any kind is to be enforced for any breach of the Regulations on occasions of Goods being imported by Sea except by the orders of the Board.

## No. III.

TABLE of the Rates of Duty, Chargeable under the present Regulations on Articles, the produce or Manufacture of the Country when Exported by Sea, from Calcutta, distinguishing such as are entitled to be Exported free of all Duty.

ENUMERATION OF ARTICLES.	Rates of Duty chargeable on Exportation. on British Bottoms, excepting to Great Britain, Gibraltar or Malta	Rates of Duty chargeable on Exportation on Foreign Bottoms.	Title of the Regulation under which each Case Falls.
	Per Cent	Per Cent	
Ajwain or Jowain. .... A	2½	7½	Table 3, Regulation III, of 1811.
All Spice or Pimento from Nepaul	2½	7½	
Alkali .....	.....	5	
Aloe Wood r Uggur .... A	.....	2½	
Alum .....	.....	10	
Ambergrease .....	.....	7½	
Ditto from Nepaul .....	2½	7½	
Anise or Mowrie or Sonf .... A	.....	2½	
Arsenic White, Red or Yellow ....	.....	10	
Asafetida .....	.....	10	
Atiah .....	.....	2½	
Awl Root or Morinda .... A	.....	2½	
Beetlenut .....	.....	7½	
Benjamin or Laban .....	.....	7½	
Ditto ditto from Nepaul.....	2½	7½	
Blankets and Looeys .....	.....	5	Not liable to Inland duty under S. 7 R. I, of 1812 & therefore liable to export duty at the Rates mentioned conformably to the general Principle established by S 7 [ R III of 1811
Ditto ditto from Nepaul.....	2½	7½	
Boots, Shoes and Slippers .....	.....	5	
Borax and Tincal .....	.....	5	
Ditto ditto from Nepaul.....	2½	7½	
Brass Unwrought .....	.....	10	
Brass Wrought .....	5	10	
Brass from Nepaul Wrought or Unwrought .....	2½	7½	
Bristlestone or Sulphur .....	.....	10	
Brocades and Embroidered Goods .....	.....	7½	
Ditto ditto from Nepaul or Onde .....	2½	7½	Table 3, Regulation III, of 1811.
Bahera or Myrobolan .... A	.....	2½	
Beckum or Sappan Wood .... A	.....	2½	
Buggies and Carriages .....	Free	Free	
Bullion and Coin to Europe or America .....	Nil	Nil	
Calezerah or Negilla .....	.....	2½	
Campfire..... A	.....	2½	
Cardamums .....	.....	2½	
Carpets and Setringees .....	.....	7½	
Carriages and Buggies .....	free	Free	

C. & S. 13 R. IX. of 1810 & Sec. 7 Reg. III. of 1811  
By Orders of Govt. dated 25th March 1822.  
Table 3, Regulation III. of 1811.  
C. & S. 13 R. IX. of 1810 & Sec. 7 Reg. III. of 1811.

ENUMERATION OF ARTICLES.	Rates of Duty chargeable on Exportation, on British Bot- toms, except- ing to Great Britain, Gi- braltar or Malta.	Rates of Duty chargeable on Exportation Foreign Bot- toms.	Titles of the Re- gulation under which each Case Falls.	
	Per Cent	Per Cent		
Cassia from Nepal .....	3½	7½	Table 3, Regu- lation III. of 1811.	
Chanks or Snunks .....		7½		
Cheyraiah.....		2½		
Chowries .....		5		
Ditto from Nepal .....	2½	7½		
Chucrasay Wood .....		7½		
Chunam .....		1		
Cloves from Nepal .....	2½	7½		
Chutnys and Putties .....		5		
Cochineal or Crimdinah.....		2½		
Cocoanuts with or without Bark.....		5		
Columbo Root .....		2½		
Cocosum Peel or Safflower .....		2½		
Copal or Kahrabah .....		2½		
Copper Unwrought .....		10		
Copper Wrought .....	5	10	Not liable to In- land duty under S. 7 R. I. of 1812 & therefore under the general Principle established by S. 7 R. III of 1811, liable to Export duties at the Rates mentioned	
Copper from Nepal Wrought or Unwrought .....	2½	7½		
Coral .....		10		
Coriander or Dhunia .....		2½		
Cotton Wool in its cleaned state .....		12 As per Md. of 96 Sa. Wt		
Cotton Wool in its uncleaned state or in the Pod .....		4 As per do	Table 3, Regu- lation III. of 1811.	
Note. When the Rates of Duty here stated are found to Exceed 5 per Cent on the real Value of the Articles, the Duty to be charged is only to equal 5 per Cent on what- ever may be the Value of the Arti- cle at the time of its exportation agreeably to the Rule laid down in Section XII. Regulation IV. of 1815.				
Cotton Yarn .....		7½ per Cent		
Cow Tail .....		5		
Ditto from Nepal .....	2½	7½		
Crimdinah or Cochineal. ....		2½	Regulation IX. of 1810	
Gummin or Jeerah .....		2½		
Givet .....		7½		
Ditto from Nepal .....	2½	7½		
Canvas, Cordage, Coir, Hemp, Sunn or other material of Coun- try Growth for the Manufacture of Canvas or Cordage .....	Free	Free		

ENUMERATION OF ARTICLES.	Rates of Duty chargeable on Exportation, on British Botoms, excepting to Great Britain, Gibraltar or Malta.	Rates of Duty chargeable on Exportation Foreign Botoms.	Title of the Regulation under which such Cases Fall.
	Per Cent	Per Cent	
Damboo or Robin .....	...	5	}
Drye Flower .....	...	2½	
Dry Ginger .....	...	2½	
Dhania or Coriander .....	...	2½	
Elephant's Teeth .....	...	7½	}
Embroidered Goods and Brocade .....	...	7½	
Ditto ditto from Nepal or Oude .....	2½	7½	
Frankincense or Gundeberora .....	...	7½	
Ditto ditto from Nepal .....	7½	7½	}
Fringes, Tape and Thread .....	...	7½	
Ditto ditto from Nepal or Oude .....	2½	7½	
Fura .....	...	5	
Fur from Nepal .....	2½	7½	}
Essly Teyl or Perfumed Oils .....	...	7½	
Ditto ditto from Nepal .....	2½	7½	
Gaihanum .....	...	2½	
Gum Arabi k .....	...	...	}
Gold and Silver Tissues, Lace and Thread .....	...	5	
Gunnies and Gunny Bags .....	...	5	
Gundeberora or Frankincense .....	...	7½	
Ditto ditto from Nepal .....	2	11	}
Goopy Mutter or Yellow Oil .....	...	...	
Grain of all Sorts .....	Free	Free	
Hides, Raw .....	...	5	
Hogs' Lard .....	5	10	}
Hookah and Hooka Snakes .....	...	7½	
Hurrah or Myrobolam .....	...	2½	
Hursingahr Flower .....	...	2½	
Hurraul or Yellow Arsenic or Orpiment .....	...	10	}
Indian Red or Ranga Mutter .....	...	10	
Indigo on a fixed Valuation of 100 Rs. per Factory Maund .....	...	5	
Ditto from Oude or without Row .....	...	...	
annabs .....	2½	7½	}
Iron and Manufactured Iron .....	...	10	
Ditto ditto from Nepal .....	2½	7½	
Ivory .....	...	7½	
Jarrool Timber, Red or White .....	...	10	}
Jeerah or Cummin .....	...	2½	
Jowan or Ajwain .....	...	2½	
Jutta Munsee or Spikenard .....	...	2½	
Keorah Water .....	...	7½	}
Keorah Water from Nepal .....	2½	7½	
Kutch .....	...	5	
Kohreba or Copaul .....	...	2½	

Table 3, Regulation III. of 1811.

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Table 3, Regulation III of 1811.

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Table 3, Regulation III of 1811.

DESCRIPTION OF ARTICLES.	Rate of Duty chargeable on Exportation, on British Bottoms, excepting to Great Britain, or Malta	Rate of Duty chargeable on Exportation, on Foreign Bottoms	Title of the Regulation under which each Case falls.
	Per Cent	Per Cent	
Lack, Stick, Shell, Cake and Seed of Ivory .....	Free	Free	Intelligence of the Island Duty paid when Exported on British Bottoms and therefore under the general Rules Established by Sec 1 Reg. III of 1811 not liable to any Export duty either on British or Foreign Bottoms.
Lace Gold and Silver .....	5	5	
Leather .....	5	5	
Loudh .....	2½	2½	
Loban or Benjamin .....	7½	7½	
Loban or Benjamin from Nepal .....	2½	7½	
Long Pepper and it's Root called Piplamoor .....	2½	2½	
Loony and Blanket .....	7½	7½	
Loony and Blankets from Nepal .....	2½	7½	
Mace from Nepal .....	2½	2½	
Madder or Munjeet .....	2½	2½	Table 7. Regulation III of 1811.
Mistick .....	2½	2½	
Mat hlo k to be Exported only in the mode directed by Section 80. Regulation IV of 1810 .....	2 Rs. each	10 per Cent	
Minum or Sindoor .....	2½	2½	
Merinda or Aul Pond .....	2½	2½	
Mourie Anje or Sont .....	2½	2½	
Munjeet or Madder .....	7½	7½	
Musk .....	7½	7½	
Musk from Nepal .....	7½	7½	
Mustard and Sesamum Oils .....	7½	7½	
Myrobolan or Buhera Mirrah and Owla .....	2½	2½	Table 8. Regulation III. of 1811.
Malabathrum Leaf or Laisput from Nepal .....	7½	7½	
Myrrh .....	2½	2½	
Natron or Soojee Mutter .....	5	5	
Nuh-sudder or Salamonicac .....	5	5	
Nutings from Nepal .....	2½	7½	
Nigella or Calycerab .....	2½	2½	
Oil Seeds .....	7½	7½	
Oil, Vegetable or Animal .....	7½	7½	
Oil, perfumed or essential .....	7½	7½	
Ditto ditto from Nepal .....	2½	7½	C. 2. S. 13. R. IX. of 1810. S. 1. 7. R. III. of 1811.
Orpiment or Yellow Arsenic or Hursael .....	10	10	
Ottor or Essential Oils .....	7½	7½	
Ditto from Nepal .....	2½	7½	
Ousla or Myrobolan .....	2½	2½	

ENUMERATION OF ARTICLES.	Rates of Duty chargeable on Exportation, on British Bot- toms, except- ing to Great Britain, Gt- braltar or Malta.	Rates of Duty chargeable on Exportation Foreign Bot- toms.	Title of the Re- gulation under which each Case Falls.
	Per Cent	Per Cent	
Opium purchased at the Govern- ment Sales .....	Free	Free	[of 1810 C. 25 13 R. IX.
Paper, Bengal .....		5	} Table 3, Regu- lation III. of 1811.
Pepper .....		10	
Pepper, Black and White .....		10	
Piece Goods, Cotton, the manufac- ture of the Company's Territories and covered by Rowannahs.....	Free	2½	} Regulation V. of 1823.
Piece Goods, Silk and mixed as above .....	2½	7½	
Piece Goods, Cotton, silk and mixed without Rowannahs .....	2½	7½	} Table 3 Reg. III. of 1811 & Sec. 25 Reg. I. of 1812.
Additional for loss of Rowannahs .....	2½	2½	
Piece Goods, Cotton, Silk and mixed from Nepaul or Oude or without Rowannahs.....	2½	7½	
Pimento or Allspice from Nepaul .....	2½	7½	
Pipe Staves.....		7½	} Table 3, Reg. III. of 1811.
Prussian Blue .....		10	
Putser's Stores .....	5	10	
Putcha Paut .....		7½	
Putcha Paut from Nepaul .....	2½	7½	} Regulation IX. of 1820.
Puttees and Chuttnahs .....		5	
Piplamoor or Long Pepper Root .....		2½	
Precious Stones and Pearls .....	Free	Free	
<i>Note. Exportation of Precious Stones and Pearls is to be effected in the mode directed by Section 66, Regulation IX. of 1810</i>			
Palaukeens .....	Free	Free	} Table 3, Regu- lation III. of 1811.
Rungamuttee or Indian Red .....		10	
Raw Silk Filature .....		7½	
Raw Silk Filature, Wound .....		7½	
Raw Silk Filature, Tushah .....		7½	} Table 3, Regu- lation III. of 1811.
Raw Silk Filature, Chassum .....		7½	
Raw Hides .....		5	
Raw Water .....		7½	
Raw Water from Nepaul .....	2½	7½	} Reg. IX. of 1810
Raw Dammer .....		5	
Iron & Beads or Malas.....	Free	Free	
Ditto .....			
Ivory .....		10	} Table 3, Regu- lation III. of 1811.
Coo-coomfool .....		2½	
Jarrool yr Nuha-sudder .....		5	
Jeerah orions .....	5	10	
Jowain or .....		7½	} Table 3, Regu- lation III. of 1811.
Jutta Mum Red, White or Yel- low .....		2½	
Keorah Water Wood.....		2½	
Keorah Water .....		10	
Kutch .....		7½	
Kohroba or Cope .....		10	
		2½	

ENUMERATION OF ARTICLES.	Rate of Duty chargeable on Exportation, on British Bottoms, excepting to Great Britain, Gibraltar, or Malta	Rate of Duty chargeable on Exportation on Foreign Bottoms.	Title of the Regulation under which each Case Falls.
Setrings and Carpets .....	Per Cent	Per Cent	
Shawls. ....		7½	
Shields to be Exported only in the mode directed by Section 85, Regulation IX. of 1810. ....		10	
Sindoor or Minium .....		4 As. each	
Sitaul Wood .....		10 per cent	
Soap .....		7½	
Soot Anne or Mowite .....		5	
Soojee Muttee or Natron .....		2½	
Soomamoky Leaf .....		5	
Sonary Timber .....		2½	
Spikehead or Jutta Munsee .....		10	
Steel Wrought or Unwrought .....		2½	
Ditto ditto from Nepaul. ....	2½	10	
Stone Plates .....		7½	
Storax .....		5	
Sugar, Jagry, Goor and Syrup to Ports and Places in Asia and Africa .....		2½	
		5	
Sugar, Jagry, Goor, Syrup to other Places in Europe and America .....	Free	Free	Entitled to a Drawback of a moiety of the Inland duty if Exported on a British Bottom to any place in Europe or America, & therefore under the general Rules established by Sec. 4, Reg. 3, of 1811 not liable to any Export duty when shipped for such places either on British or on Foreign Bottoms.
Sulphur or Brimstone .....		10	
Swords to be Exported only in the mode directed by Section 85 Regulation IX of 1810. ....		1 Rupee each	
Silk raw filature on a fixed Valuation of 7 Rs. per Seer of 80 Calcutt. Sa. Wt. ....		7½ per cent	
Silk, Bengal Wound on a fixed Valuation of 6 Rs. per Seer of 80 Calcutt. Sa. Wt. ....		7½	
Silk, Tussah .....		7½	
Silk, Chassum .....		7½	
Shoes and Boots and Slippers .....		5	
Spirits, distilled after the European manner if the quantity applied to be Exported shall not exceed 1000 Gallons, London Proof ..	5	10	Table 3, Regulation III. of 1811.  C. 2, S. 13, R. IX. of 1811. S. 5, S. 2, R. IX. of 1811.



ENUMERATION OF ARTICLES.	Rates of Duty chargeable on Exportation, on British Ports, excepting to Great Britain, Gibraltar or Malta.	Rates of Duty chargeable on Exportation Foreign Ports.	Title of the Regulation under which each Case Falls.
Tallow and Tallow Candles . . .	Per Cent 5	Per Cent 10	} Table 3, Regulation III. of 1811.
Tape, Thread and Fringes . . .	..... 7½	7½	
Ditto ditto from Nepal or Oude	2½	7½	
Taizeput or Malabathrum Leaf from Nepal . . . . .	2½	7½	
Thread Tape and Fringes . . . . .	..... 7½	7½	
Ditto ditto from Nepal or Oude	2½	7½	
Thread, Gold and Silver . . . . .	..... 5	5	
Tical or Borax . . . . .	..... 5	5	
Tical or Borax from Nepal . . . . .	2½	7½	
Threads, Gold and Silver . . . . .	..... 5	5	
Tobacco . . . . .	} 4 As. per Bazar Md. 7½ per Cent	} Regulation V. of 1820.	} Sec. 7, Reg. III. of 1811.
Toon Wood . . . . .			
Toond Flower . . . . .			
Tonteah or Vitriol . . . . .			
Togur . . . . .	2½	10	} Table 3, Regulation III. of 1811
Teak Timber . . . . .	b	10	
Uggar or Aloe Wood . . . . .	..... 2½	10	
Vermillion . . . . .	..... 10	10	
Verdigrease . . . . .	..... 10	10	} Table 3, Regulation III. of 1811
Vidry Ware . . . . .	..... 7½	7½	
Vitriol or Tooteah . . . . .	..... 5	5	
Wax and Wax Candles . . . . .	..... 10	10	
Woollens, viz Looeys and Blanket	..... 5	5	} Table 3, Regulation III. of 1811
Ditto ditto from Nepal . . . . .	2½	7½	
Note. Woollens of no description whether raw or manufactured imported by Sea or the produce of the Country are exported to China under the prohibition contained in Section 26 Regulation F. of 1812.			
Yellow Ochre or Goopy Mutter...	.....	10	
Country Articles not enumerated in this Table and which pay no inland or transit duty are agreeably to the Rule prescribed by Section VII Regulation III of 1811, liable on Exportation to duties at . . . . .			
	5	10	

No Export duties except as  
are charged on the Exportation by  
Country Article allowed a free export  
as mentioned in this Table as being ex-

The Articles against which the Letter A is affixed are Charged with the prescribed Export Duties, whether they be the produce of the Country or have been Originally Imported by Sea, agreeably to the Rules established by Clauses 1st and 4th, Regulation III. of 1811, all other Articles which shall have been Originally Imported by Sea are under the general principle laid down in Section VIII. Regulation III. of 1811, allowed to be Exported free of all Export Duty.

The Regulations presuming the payment of inland duties when Goods are brought for Exportation by Sea, no demand for duties of any description is made on them because of the loss or non production of Rowannahs, excepting in the cases of Indigo and Cotton Piece Goods as already explained in this Table. Upon this Principle country Articles not distinctly enumerated in this Table as being liable to an Export by Sea Duty are allowed to pass under a *Free Registry* in the Custom House, whether they be accompanied or not by the Rowannahs, on which the payment of inland duties was acknowledged.

In cases where exportations are made without the production of Bonds or Bond Rowannahs or without any reference being made on Export Applications to such Documents, the Parties by whom Bonds are ultimately to be adjusted are not allowed to claim any benefit in liquidation of their Bonds from such irregular exportations.

Country Articles which are chargeable with duty be the same Town or Transit duty above the rate of  $2\frac{1}{2}$  per Cent being entitled on exportation to Great Britain, Gibraltar and Malta to a Drawback of such duty by Sections X and XI, Regulation IV. of 1815, are not charged with the Export duties mentioned in this Table agreeably to the Rule established by Clause II. Section VII. Regulation XXI. of 1817.

Agreeably to the above Principle when Country Articles, liable under the existing Regulations to the payment of Transit or Town Duties are brought for Exportation to Great Britain, Gibraltar or Malta, unaccompanied by proper passes, they are allowed to be Shipped under a *Free Registry*, but the Drawback claimable by the Exporter is in such cases considered as forfeited agreeably to Section XI. Regulation IV. of 1815.

When Country articles not liable to any Transit or Town Duties and not enumerated in this Table as being Exempt from the charge of Export Duties, are brought to be Exported to Great Britain, Gibraltar or Malta; the rate of Export Duty charged in such case is not to exceed  $2\frac{1}{2}$  per Cent. agreeably to the Rule established by Clause 3d Section VII. Regulation XXI. of 1817.

Should however Country articles be in any case shipped merely as stores on any British Vessel, without any view to their being taken to Great Britain, Gibraltar or Malta as Merchandise, such articles are then Subject to the Rules applicable to the Trade carried on in British Bottoms generally, as explained in this Table.

No Charge of double Duty or other penalty for a Breach of the Regulations is carried into effect, without the special Orders of the Board.

The Valuation of Country articles liable to Duties is conducted with reference to the Rule established by Section LXXII. Regulation IX. of 1810, and the payment of all Export Duties, is effected in the mode directed by Section LXVII. Regulation IX. of 1810.

## No. IV.

*TABLE of the Rates of Fixed Drawback admissible under the present Regulations on Country or other Goods when Exported by Sea, from Calcutta to all Places, excepting the United Kingdom, Gibraltar and Malta.*

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	Title of the Regulations under which the Drawback is authorized
<i>The produce of the Country as well as the Import of other Countries.</i>			
Ajwain or Jawain .....			
Aloe or Unger Wood .....			
Anise or Mowite or Souf .....			
Altah .....			
Awl Root or Morinda .....			
Bahera or Myrobolan .....			
Buckum or Surpan Wood .....			
Calamander or Nigella .....			
Camphire .....			
Cassimuns .....			
Cheraytan .....			
Cochinal or Cindanaah .....			
Colombo Root .....			
Cosoom Fool or Safflower .....			
Copal or Khroah .....			
Coriander or Dhunnia .....			
Crimdanaah or Cochineal .....			
Cumina or Jeerah .....			
Dhunnia or Coriander .....			
Dry Flower .....			
Dry Ginger .....			
Galbanum .....			
Gum Arabic .....	2½ per Cent	Nil .....	{ Table 2, Regulation III, of 1811.
Hurrah or Myrobolan .....			
Hurangaah Flower .....			
Jeerah or Cummin .....			
Jawain or Ajwain .....			
Jutta Muusee or Spikenard .....			
Lack Stick, Shell, Cake and Seed or Jnory .....			
Loudh .....			
Long Pepper and its Root called Piplamoor .....			
Madder or Manjeet .....			
Mastic .....			
Morinda or Awlroot .....			
Mowite or Anise or Souf .....			
Manjeet or Madder .....			
Myrobolana or Bahera, Hurrah or Ownla .....			
Nigella or Calizerah .....			
Oanla or Myrobolan .....			
Piplamoor or Long Pepper Root .....			

ENUMERATION OF GOODS.	On British Bottoms.	On Foreign Bottoms.	Table of the Regulations under which the Drawback is authorized.
<i>The produce of the Country as well as the Import of other Countries.</i>			
Safflower or Common Foul.....	2½ per Cent.	Nil.....	{ Table 2, Regulation III. of 1811.
Sandal Wood, Red, White or Yellow			
Sappan or Burkum Wood .....			
Senna .....			
Sonf or Mowrie or Anise.....			
Souamookv Leaf .....	3 As per Gallon	Nil.....	{ Regulation II. of 1802, Clause 3. Section IV. Regulation III. of 1811.
Spikenard or Jutta Munsee.....			
Siorax .....			
Sugar, Jaery, Gosh or Syrup, only to Europe or America .....			
Spirits distilled after the European manner if the Quantity shall exceed 1000 Gallons London Proof and upon which the Police Duty of 6 As. per Gallon shall have been paid..			
Toond Flower .....	2½ per Cent.	Nil.....	{ Table 2, Reg. III. of 1811.
Tugger.....			
Ugger or Aloe Wood .....			

## EXPLANATION.

No Country Articles, excepting the above are on their Exportation to places other than the United Kingdom, Gibraltar and Malta, allowed the benefit of Drawback of any part of the Duties charged on them, nor is the Drawback mentioned in this Table, in any Case allowed unless the established Duties directed by Regulation IX. of 1810 and Regulation III. of 1811, have been previously paid the proof of the Payment of such Duties to consist when Country Goods are Exported in the Production of Rowannahs as directed by Section XX. Regulation I. of 1812, and Section II. Regulation IV. of 1815, and when Goods Imported by Sea, are Exported in the specification of the numbers and dates under which the Importation was originally made through the Calcutta Custom House.

With exception to the Articles, enumerated in this Table, as being restricted to a fixed Drawback on Exportation by Sea and the following which are in no Case entitled to any Drawback, Goods, Imported by Sea, and Subject to the Payment of Customs above the Rate of 2½ per Cent. are entitled agreeably to the Principle established by Section VIII. Regulation III. of 1811, to a return of two-thirds of such Duty of Customs when Exported on British Bottoms, and of one-third of such Duties of Customs when Exported on Foreign Bottoms. In cases when the Articles on Importation shall have paid the Foreign or double Duty, the Exporters are entitled to receive two-thirds of such Duty as Drawback, whether the Exportation be made on a British or on a Foreign Bottom.

The following Articles, on which a prohibitory Duty of Customs is liable are not on Exportation to any place allowed a return of such Duty as Drawback.

Batavia Arrack.

Foreign Opium..

Foreign Salt.

## CUSTOM HOUSE REGULATIONS. [APPENDIX

In the Case of Town Duty being charged on Articles imported by Sea, such town Duty, on the subsequent Exportation of Articles by Sea is not considered as falling within the provisions of the Rules laid down in Section VIII. Regulation III. of 1811, all such Town Duty after being once paid is retained except in cases of Exportation to Great Britain, Gibraltar and Malta, or unless otherwise especially directed by the Board.

Articles with exception to such as are subject to the prohibitory Duty abovementioned and those which by the Payment of an Import by Sea Duty at the Rate of only 5 per Cent, receive under Section VIII. Regulation III. of 1811, two thirds of such Duty as Drawback on Exportation by Sea, are on Exportation to Great Britain, Gibraltar or Malta, to receive Drawback of the Duty paid on them whether in the form of Transit Import by Sea or Town Duty according to the following Scale and Rules.

Indigo the produce of the British Territories dependent on the Bengal Presidency, the whole amount of Duty paid agreeably to Clause 1st, Section VIII. Regulation IV. of 1815, extended to the produce of any part of the British Territories in India by Section VI. Regulation XXI. of 1817.

Cotton, Wool, Hemp and Sunn, the produce of any part of British India, the whole amount of Duty paid agreeably to Section IX. Regulation IV. of 1815.

Tobacco whole amount of both Customs and town Duty paid agreeably to Clause 2, Section III. Regulation V. of 1820.

All other Articles whether Imported by Sea or produced in the Country are on Exportation to Great Britain, Gibraltar or Malta, entitled to such an amount of Drawback as shall leave the Rate of Duty of every description finally retained for Government at only  $2\frac{1}{2}$  per Cent agreeably to Section X. Regulation IV. of 1815, and Clause 2d, Section VII. Regulation XXI. of 1817.

Previously to admitting the claim to Drawback on any Goods intended for Exportation to Great Britain, Gibraltar or Malta, proof of the Payment of the established Duties is to be rendered in the mode already explained for cases of Exportation to other places.

No claim to Drawback is in any case recognized at the Calcutta Custom House unless at the time of making an Exportation the demand is preferred in the Export application agreeably to the Rule explained in the Government Notification, dated the 12th February 1817.

Subject to the foregoing Rules all claims to Drawback on Exportation by Sea on any Bottom or to any place are admitted or rejected, and the final Payment of the same is in every case determined by the Rules laid down in Section I. XXVI. Regulation IX. of 1810, and in the No. 418 and 28th May 1818  
29th January 1818

# PART I.] BAGGAGE DEPARTMENT 501

THE FOLLOWING MODIFIED REGULATION, REGARDING THE SHIPMENT OF BAGGAGE OF PASSENGERS, PROCEEDING TO THE CAPE OF GOOD HOPE, ST. HELENA, AND EUROPE, ON THE HONORABLE COMPANY'S SHIPS, IS RE-PUBLISHED FOR GENERAL INFORMATION.

It appearing that the orders of the Honorable the Court of Directors contained in their General Letter under date of the 31st August, 1801, respecting the quantity of Baggage which Passengers proceeding to Europe on board of their ships, are permitted to carry, have in various instances been imperfectly attended to, and great inconvenience having resulted from persons proceeding to England carrying with them a greater quantity of Baggage than is allowed by the Hon'ble Court, the following Regulation of the Hon'ble Court, regarding the quantity of Baggage permitted to be carried by Passengers proceeding on the Hon'ble Company's Ships, and the rules which are in future to be observed for its Shipment, are published for general information.

Gentlemen proceeding to the Cape of Good Hope, St. Helena or England in the undermentioned Stations, are restricted from taking with them a larger tonnage of Baggage and Stores than the following, exclusive of their bedding, table and sofa, and two chairs, for their respective Cabins; viz.

Gentlemen of Council,	Tons	5	} The allowance includes the Baggage of Servants.
General Officers,	-	5	
Colonels in His Majesty's or Company's Service,	-	4	
Senior Merchants,	-	4	
Lieutenant Colonels,	-	3	
Junior Merchants,	-	3	
Majors,	-	2½	
Factors,	-	2½	
Captains,	-	2	}
Persons not in the Company's Service,	-	2	

Gentlemen proceeding to England in either of the above-mentioned Stations who may be permitted to carry home their families, are restricted from taking more Tonnage than one-half of the preceding allowance in addition, as the Ladies Baggage, and one Ton for each Child.

Married Ladies proceeding alone to England are restricted from taking more than one-half of the Tonnage prescribed for a Gentleman of the same rank as their Husband, exclusive of one Ton of Baggage for each Child.

Widows proceeding to England are in like manner restricted from taking greater quantity than one-half of the Tonnage prescribed for a Gentleman of the same rank as their deceased Husband, exclusive of the allowance of one Ton for each Child.

Writers, Lieutenants, Ensigns, and other Cabin Passengers are restricted from taking a larger quantity of Baggage and Stores than one Ton each, exclusive of their bedding, a table, a sofa and two chairs.

Married Ladies proceeding alone to England, or Widows of either these last mentioned descriptions, are restricted from taking more than a similar quantity of baggage.

Gentlemen of these last mentioned descriptions who may be permitted to carry home their Wives, are restricted from taking more than one Ton in addition as the Ladies Baggage.

Single Ladies are restricted from taking more than the same quantity of Baggage and Cabin Furniture.

The Baggage of persons proceeding to Europe on the Honorable Company's ships will in future (if required) be shipped through the Export Warehouse, and such persons are accordingly required to

send their Baggage, or any part of the same to the Export Ware-house, at least 14 days previous to the time appointed for the dispatch of the ship on which they may proceed, as after the dispatch of the last Sloop with the Company's Cargo, no Baggage will be received for transmission to that ship thro' the Export Ware-house.

The Baggage of persons abovementioned shall be accompanied by a letter, addressed to the Sub-Export Ware-house Keeper, specifying the number and nature of the Packages, the dimensions thereof, and the rank of the owners, and a List, to be accompanied by a certificate from the Custom Master that the duties thereon have been settled, shall be furnished.

It shall be the duty of the Sub-Export Ware-house Keeper or other Officers, of the Export Ware-house, upon the receipt of the Baggage into the Export Ware-house, to cause the square contents of each Package to be ascertained and to Register the same, and also to grant a receipt of their number to the proprietors of them.

The Sub-Export Ware-house Keeper will also adopt immediate measures of forwarding them to the ships on which they are to be laden, at the risk however of the proprietor.

In the event of persons desiring to ship their own Baggage, they will on application to the Sub-Export Ware-house Keeper, on the Commander of the ship they may be about to proceed on, be furnished with printed forms of application, which they are required to fill up as directed therein and forwarded to the Sub-Export Ware-house Keeper, who will cause the solid contents of the Baggage therein described to be ascertained and grant an order to the Commander of the ship on which they may have engaged their passage for the reception of the same on board.

The Public are hereby informed that the Commanders of the Honorable Company's ships are not only positively prohibited from receiving on board of their ships any Baggage, except under an order from the Sub-Export Ware-house Keeper or any Officer of the Ware-house, but held also responsible for the consequence of taking any Baggage in excess of the authorized quantity, and made to pay freight for excess so taken at such rate as the Honorable Court of Directors may deem proper.

No Baggage in excess of the allowance above stated can be permitted to be shipped without previous reference to the Board of Trade, who will transmit such application for the consideration of the Governor General in Council.

Each person whose Baggage may be shipped through the Export Ware-house, will be permitted on his final departure, to take with him a small Trunk and an Escrutoir under his own custody.

To meet the contingent expences of the Baggage Department of the Export Ware-house, the following fee shall be levied from the parties on obtaining from the proper Officer a receipt for their Baggage.

A fee at the rate of Sicca Rupees 20 per ton of 50 Cubical feet on Baggage shipped through the Export Ware-house.

A fee at the rate of Sicca Rupees 16 per ton of 50 Cubical feet on Baggage shipped by the proprietors themselves.

No Package will be received without a direction, and unless the name of the ship to which it is to be sent, be distinctly written upon it.

Baggage if left to be shipped through the Export Ware-house, will be sent on board without any additional expence to the parties, but it will, from the date of delivery at the Export Ware-house, remain at the entire risk of the proprietors.

*Published by Order of the Board of Trade.*

**W. NISBET, Secretary.**

***ABSTRACT of the Regulations in force for the Collection  
of the Customs in Ceylon.***

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The Duties on Goods imported and exported in British Vessels are in general levied according to rates stated in certain Tables herewith published, being collected from the several Regulations relative to this branch of revenue.

In the instances of articles not enumerated in those Tables, the importer shall produce his Invoice, and shall be charged duty on the value at the rate of 5 per Cent on goods the produce of Europe and at the rate of 10 per Cent on other goods imported in British vessels, and  $7\frac{1}{2}$  & 15 per Cent on goods imported in Foreign vessels,

Where no Invoice exists, or that produced is suspected, the Collector shall appraise the goods at his discretion.

If the owner be dissatisfied, three appraisers, one to be appointed by the Collector, another by the owner and they two to choose a third, are to value the goods, and the decision of two of them is final.

Cotton cloths, except those imported from Great Britain or Ireland and Nankeens, are assorted by the importer, and if the Custom House Officers are not satisfied with the assortment, it is referred to three arbitrators, one named by the Collector, the second by the Importer, and they two to choose the third, and their decision is final. If the importer has put more than a third of any particular portion of his cloth into an inferior class, he shall be liable to pay double duty. Such cloth as is to pay *ad valorem*, is to be appraised by the Government appraiser at its price in this market, subject to reference to appraisers chosen as above mentioned.

Where duty is ascertained from Tables, or by assessment on appraised value, if the goods are imported in Foreign vessels, one half more is to be added to the rate excepting it shall be made appear by the Master



&c. of such foreign vessel that at the Ports of the Country to which such Vessel belongs, similar articles if exported in British vessels are only liable the same rates of duty as if exported in vessels belonging to the said Country.

Goods exported in Foreign vessels are liable to a duty of eight per Cent *ad valorem* over and above the duties on such goods when exported in British vessels; unless it shall be proved that no higher duty is levied in the Ports of the Country to which a Foreign vessel belongs on such articles, when imported in a British vessel, than when imported in the Vessels of that country itself.

Foreign vessels can only import from or export to Ports belonging to the Country to which the vessel belongs.

Neither British or Foreign vessels may bring from any foreign Country, articles composed of Cotton, Steel, Iron, or Wool of foreign manufacture.

Spirits may be warehoused without payment of warehouse duty as long as convenient.

And be re-exported on payment of one tenth of the import duty.

No spirits can be removed for Island consumption, or exported but in the same Packages as imported; and remain at the risk of the importer while in the Custom House.

In case of goods alleged to be damaged during the voyage and after shipment at the port of Export, the Collector of Customs being first satisfied that the damage did so occur, is to view the same, or on the request of the importer to cause the same to be inspected by two indifferent persons, whom the Collector may select; and on such view or inspection to frame a report of the quantum of damage, on which, the same being approved by the Commissioner of Revenue, a proportionate abatement of duties may take place.

No Goods shall be landed until the Ship's papers and a full Manifest of goods on board are lodged at the Custom House.

But the Certificate of Registry or Sea Pass of Vessels of or exceeding 350 Tons burthen, need not be lodged at the Custom House, but must be exhibited to and examined by the Collector of Customs; and the Master of such Vessel must, previous to any goods being landed for Trade, enter into bond to the King, in a sum not exceeding Three Thousand Rix Dollars, for the due observance of the Regulations for the Customs and the duties of the Port, in respect to the Vessel and all goods therein imported or to be exported in her. The bond to be cancelled on the Port Clearance being taken out previous to the vessel quitting the Port.

No Goods may be exported from the Island for Trade on vessels not regularly entered at the Port.

Goods exported or attempted to be exported contrary to this rule are to be confiscated and owner liable to a fine of double the value.

If it shall appear, that any goods have been on board, not mentioned in the manifest, either by search (which Custom House Officers are authorized to make) or otherwise, the Commander or principal persons on board who gave in the manifest, shall be liable to a penalty equal to the value of such goods, to be ascertained by appraisement; and the goods if landed are liable to double duty.

All Doney's and coasting vessels belonging to Ceylon, are to be registered in the Custom House of the District to which they belong.

The Register to be kept agreeable to forms furnished by Government.

The owner to provide himself with a Certificate of Registry, to be kept on board the Doney always, except when she is in port, at which time it is to be lodged in the Custom House.

The Certificate to be on a stamp of One Rix Dollar when the burthen of the Doney does not exceed Five Candles, and Two Rix Dollars if above.

The Registry to be renewed on any change of property.

if the person to whom the vessel is transferred be a resident in the Island. The new Registry to be made within one month after the Vessel comes to the Port nearest the new owners residence. The Collector of Customs previous to allowing the new registry is to satisfy himself of the correctness of the Transfer.

No other document in the nature of a Sea Pass is necessary besides the Certificate of Registry for square-rigged Vessels under 30 Tons, or for Doney's of any size: But square rigged Vessels, sloops or schooner above 30 Tons, must have a Sea Pass under the Governor's signature and seal, on a Stamp of One Hundred Rix Dollars: under a penalty of Twenty Rix Dollars for every month such Vessels may navigate without such Pass, save only, when the time it is granted for may expire while a Vessel is absent from the Island.

Any Doney or vessel navigating without a Certificate on board confiscated with all Cargo on board, excepting such as navigate under the following exemption, viz.

Such vessels, having on board Permits from a Collector of Customs or Assistant Custom Master, may proceed to any part of the Coast of the same District, and take in goods of the description stated in the Permit and bring the same to the Port of Clearance for inspection and clearance; and with similar Permit, may convey goods duly imported, from a Port of entry and export, to other ports in the same District; but during such voyages, within the limits of Districts, the Certificates of Registry are to remain in the Custom House from which the Permit is issued.

When Europeans command vessels a note of contents is to be sent with each boat load of goods sent on shore addressed to the Collector.

The penalty of disobeying this injunction is, fine not exceeding 100 Rix Dollars and imprisonment till paid.

And if such notes state falsely, the goods are liable to double duty.

No article to pass the Custom House until duties

are paid, or Security given by deposit or otherwise; but no deposit can be received except when the duties exceed 500 Rix Dollars.

Deposits unredeemed are to be sold in six months the amount of duties deducted, and the balance paid to the owners.

Interest to be charged on duties not paid within two months, at the rate of Nine per Cent per annum.

When goods are passed on deposit, the Invoices are to remain in the Custom House, and if there is no Invoice; the owner shall assent to the valuation in writing, before the deposit is received.

Goods left in the Custom House above 18 months, without payment of duty, unless by special permission of Government, to be sold by auction after Advertisement.

Proceeds to answer duty and Warehouse rent and surplus, paid to owner but who shall have no further claim: perishable goods may be sold at an earlier period if deemed necessary.

If Goods lodged in any Custom House are destroyed by fire or stolen, the owner is not to have any claim against Government.

Officers employed in the Custom House embezzling Goods or by negligence allowing them to be stolen liable to make good double the value, action for the same to be brought in one year.

A Drawback is allowed on the re-exportation of all articles except Grain, equal to nine-tenths of the Import duties if the Goods are exported within two years: but the Drawback does not extend to any additional duties imposed as penalties for breaches of the regulation.

Applications for drawback to be verified on Oath agreeable to one of the Forms established. Where the goods are not exported by the original Importer a Certificate must be produced from him shewing the date of importation and referring by No and date to the receipt for the Import duties: any person signing a false certificate of the above description or using one for the purpose

of obtaining a drawback, subject to forfeit three times the amount of the drawback intended to be obtained, and no drawback is allowed on articles of which the Packages are broken, or where the goods are in the whole of less value than 500 Rix Dollars,

The Proprietor of any Goods imported into Colombo, Galle, or Trincomale may enter the same with the exception of Grain, Spirits Cinnamon, assia or Cassia Buds, or any portion thereof, provided the total value of the goods to be entered is not under Two Thousand Rix Dollars, for re-exportation, and may on paying a duty of One per Cent on the invoiced value of the goods, store the same in any Warehouse to be approved of by the Collector of Customs, under the joint keys of the Collector and the Proprietor, there to remain, at the risk of the Proprietor, until re-exported.

Iron, Lead, Sugar and Saltpre the latter being imported by the previous license of Government are exempted from the above warehouse duty of one per cent.

If any of the goods are taken out for sale or consumption in the Island the full Import duty to be paid in addition.

The Warehouses where any such goods are, to be liable to visitation by Custom House Officers, on notice to the Proprietor or his Agent, and the goods are to be arranged so as to be easy of access.

When the goods are to be re-exported, they are to be re-examined by the Custom House Officers and duty paid on any deficient.

Any Warehoused goods, embezzled or fraudulently and clandestinely removed, or hid, shall with the Packages be forfeited ; and may be seized by any Officers of the Customs, and the person hiding, or removing, aiding, or assisting, or knowingly receiving the same is subjected to the same penalty as if the goods had been fraudulently landed or removed without payment of duty.

No goods are to be delivered out of the Warehouse except in the packages they were imported,

or in one entire quantity equal thereto, nor for exportation under Five Hundred Rix Dollars invoice value at each delivery.

Good Warehoused, if not re-exported within 18 months, are liable to the full import duty, and in default of duty being paid, the goods will be publicly exposed for sale, and if the amount of duty is not procurable at the sale, the goods are to be destroyed and the Proprietor has no claim for any loss in consequence.

The surplus amount of any sale after the duty is paid, to be paid to the Proprietor.

No goods to be landed or shipped but between six in the morning and six in the evening except personal Baggage of two Trunks and two Parcels for each person.

No vessel is to land or ship cargo except at regular ports, where there is a Custom House, and at places duly assigned within the same.

Vessels may land cargo in their own boats and except at Colombo, Trincomale and Galle where square-rigged vessels Sloops and Schooners must employ the licensed boats of the Port, any other Boats.

No Dhoney required to hire a licensed boat.

Boats are licensed at Colombo, Trincomale and Galle by the Collector of Customs and the licenses registered by the Master Attendant and Sitting Magistrate of the Port.

Applications for licensed boats are to be made to the Master Attendant but the Hire is to be paid to the Tindals agreeable to a fixed Schedule of rates—If the Tindal claim more he is liable on conviction before any Justice of Peace to a fine of 25 Rix Dollars and in default of payment imprisonment at hard labour for a month unless the fine be sooner paid. The Master Attendant before countersigning the Portclearance of a vessel is to satisfy himself that the claims of the Boat owners have been settled.

No part of the Boat-hire goes to Government nor of Pilotage which is fixed at certain rates and is to be

paid to the Master Attendant for the use of the Pilots employed.

If a Tindal of a licensed Boat on being ordered to land or ship cargo by the Master Attendant refuse to do so or shall have less than Three-fourths of the number of Seamen which his license requires on board he shall on conviction before any Justice of Peace be liable to a fine not exceeding 100 Rix Dollars to be levied by the sale of his property and in default of his having property to be employed at hard labour for three months unless the fine be sooner paid.

Tindals of licensed boats may have there crews registered by appearing with them and the Seamen acknowledging their engagement for a specified time before the Sitting Magistrate.

Registered Seamen may on complaint of Tindal of any disobedience or neglect or proof before the Sitting Magistrate be sentenced to imprisonment at hard labour for any time not exceeding one month or to receive corporal punishment not exceeding Twenty-five Lashes.

Goods landed at Colombo, Trincomale and Galle from square-rigged vessels in unlicensed boats, except in the vessels own boats to be confiscated as also the boat—Half the value to Informer.

Goods landed at improper places confiscated, as likewise the boat employed in landing goods or Passengers at places not fixed by the Regulation.

The Rates of hire of Coolies and Artificers at the three principal Ports have been fixed and a Schedule published.

No Ballast is to be thrown overboard from any vessel on pain of a fine of 300 Rixdollars on the Master or Mate in charge and imprisonment till the fine be paid.

Goods not in deposit to be removed in seven days, or charged with Warehouse rent.

Wearing apparel, brought for the use of the Owners and their families as free of duty, but a declaration in

writing on honour that the apparel is for private use, may be demanded.

Public property is free of duty when certified to be so by the proper public Officer.

Every ship, vessel or dhoney sailing out of a Port of this Island, *excepting Ships of War and hired Transports, vessels belonging to this Government or Cruizers belonging to the Honble Company's Indian Establishments*, shall take out a Port Clearance, excepting such vessel shall not have been 24 hours at anchor, but if during that last period she has landed or shipped goods or passengers she must then take out the Port Clearance.

The Port Clearance is to contain a full and specific description of the cargo on board, and whether it has paid, or is liable to duty, or not, and is to be signed in Duplicate by Master of the vessel.

Any goods which may be on board after such Port Clearance is signed, not inserted therein, shall be confiscated—also any goods discovered to be on board before the Port Clearance is issued if shipped without payment of duties.

Goods transhipped without permission or shipped on a different vessel from that for which they are passed, are to be confiscated, as well as the vessel, or at the discretion of Government the goods shall be liable to treble duties.

Charges of anchorage to be paid according to certain rates, fixed.

Port Clearance the voucher of their being paid.

Cinnamon in any quantity above ten lbs. for the use of the Ship cannot be exported without special License, under the penalty of confiscation of such Cinnamon and a fine of Three Hundred Rix Dollars for every lb. attempted to be exported.

Arms and Ammunition except small shot for fowling Pieces, cannot be imported without special License, under penalty, in ordinary times, of a fine of Twenty Rix Dollars for every pound of Sulphur, Saltpetre,



Gunpowder or other Ammunition and One Hundred Rix Dollars for every stand of Arms so imported, and imprisonment till such fine be paid, and in time of war or internal commotion, of transportation for seven years.

All articles landed or attempted to be landed at unlicensed places, or hours, or, it for trade, before the Ship or vessel is duly entered, or removed without payment of duties, shall be confiscated.

All Goods whether chargeable with duty or exempted, must be sent to the Custom House for examination previous to exportation, or after being landed, or the goods will be confiscated.

Commanders of Ships privy to importing or exporting goods liable to confiscation, subject to pay a fine equal to the value; as are also the owners or consignees of such goods.

Revenue Officers to have free access to vessels.

Persons concerned in shipping or landing goods prohibited, or without payment of duties, or impeding or molesting Revenue Officers, or offering to bribe or giving or offering any present, fee or gratuity to a Custom House Officer, liable to One Thousand Rix Dollars fine and imprisonment till paid; the goods above-mentioned to be confiscated.

Revenue Officers receiving presents to be liable to pay a fine of One Thousand Rix Dollars and to imprisonment at hard labour not exceeding six months.

Informers to receive a reward in proportion to monthly salary of such Officer and circumstances of the case.

Informers entitled to one-third of property confiscated.

Excepting the Sitting Magistrate or Custom Master.

Confiscated goods above 50 Rix Dollars value not to be sold without sanction of the Commissioner of Revenue.

No person is allowed to land from any Ship or square-rigged vessel anchoring in Colombo, Galle, or

Trincomale, till the vessel is visited by the Master Attendant or his Deputy; and Certificate delivered by the Master, that none on board have Small-Pox or other contagious disease, of which a counter certificate is to be delivered by the Master Attendant to the Master.

No person is to land from a Dhoney in Colombo, Galle, or Trincomale, or from any vessel in other Ports, till a similar report is made to the Custom Master.

Penalty for breaches of this Law, or a false report, fine of 500 Rix Dollars.

If any contagious disease should be on board, Custom Master to report at Colombo to the Chief Secretary; at outstations to the Collector of the District and the Collector will take measures in concert with the principal Medical Officer to prevent communication; or remove infected persons; reporting the same to Government.

*The above abstract being published by the sanction of Government a Copy is to be sent on board every Square-rigged vessel by the Master Attendant's or other Report boat; and Translations in Cingalese and Tamul are to be hung up in the most conspicuous parts of the Custom Houses and Master Attendant's Office throughout the Island.*

By His Excellency's Command,

(Signed) JOHN RODNEY,  
Chief Sec. to Govt.

Chief Secretary's Office, }  
Colombo, 13th Decem<sup>ber</sup> 1821. }

*A Table of the duties of Customs on Goods; Wares and Merchandize therein enumerated imported into any port of this Island, from ports without the same, in British vessels, including all Dhonies from British India or the dominions of Indian Princes in alliance with the East India Company.*

		Amount of Duty.		
		Rds.	F.	P.
Accarapatte (Anthemis Pyrethrum) .....	per pound	..	1	2
Adewondean, 1st sort (a medicinal root) .....	„ Cwt.	2	..	..
do. 2d do.....	„ do.	1	6	..
Ale, See Beer.				
Almonds, 1st sort .....	per pound	..	..	2
„ 2d do. ....	„ do.	..	..	1}
Alum .....	per Cwt.	2	..	..
Anchovie fish .....	per bottle	..	4	..
Aniseed, see Seed.				
Arrack, (Battavia) see Spirits.				
Arritarum, 1st sort (yellow Sulphuret of Antimony) pr. pound		..	..	2
do. 2d do. ....	per Cwt.	2	..	..
Arrow-root .....	per pound	1	..	..
Arsenic, viz.				
White .....	per pound	..	2	..
Red and Yellow .....	per do.	..	1	..
Assesfoetida, 1st sort .....	per do.	..	1	..
do. 2d do. ....	per do.	..	..	2
Astronomical Instruments, duty free,				
Baize green, 1st sort .....	per yard	..	2	..
do. 2d do. ....	per do.	..	..	2
Beef (salted) see salt provisions.				
Belts, viz.				
Morocco leather (Military) .....	each	..	4	..
Beer, viz.				
Spruce essence of ..	per dozen, quart stone bottles	2	..	..
do. do. do. pint do. do.		1	..	..
Ale, Porter & all other malt liquors, in hogshead, each hhd.		10	..	..
do. in bottle .....	per dozen	1	..	..
Benjamin, 1st sort .....	per pound	..	1	..
do. 2d do. ....	per do.	..	..	2
do. 3d do. ....	per do.	..	..	1

			<i>Amount of Duty.</i>		
			Rds.	F.	P.
Biscuits, viz.					
European	.....	..... per pound	..	..	1
Bengal	.....	..... per Cwt.	1	6	..
Blacking-cakes	.....	..... per dozen	..	2	..
do. liquid	.....	..... per 12 pint bottles	..	6	..
Boat cloaks	.....	..... each	2	..	..
Book printed, duty free.					
Boots, viz.					
European	.....	..... per pair	1	6	..
Indian made	.....	..... per do.	2	..	..
Bottles, viz.					
Stone	.....	..... per dozen, quart	..	1	2
do.	.....	..... per dozen pint	..	1	..
Common glass	.....	..... quart, per gross	..	9	..
do. do.	.....	..... pint, per gross	..	6	..
Brandy, <i>see Spirits.</i>					
Bullion, duty free.					
Butter (salted)	.....	..... per pound	..	1	..
Cable (European hemp)	.....	..... per Cwt.	2	..	..
Cudohoragany (Black Hellebore root)	.....	..... per pound	..	1	1½
Calcado or stone sugar	.....	..... per Cwt.	2	..	..
Camblet	.....	..... per yard	..	2	..
Camphor, 1st sort	.....	..... per pound	..	4	..
do. 2d do.	.....	..... per do.	..	3	..
Candles, viz.					
Spermacetti	.....	..... per pound	..	4	..
Tallow	.....	..... per do.	..	..	2
Wax	.....	..... per do.	..	4	..
Canvass, viz.					
European	.....	..... per bolt	1	..	..
Bengal hemp	.....	..... per do.	2	..	..
do. cotton	.....	..... per do.	1	..	..
Capers	.....	..... per quart	..	3	..
do. ..	.....	..... per pint	..	1	2
Cardamons	.....	..... per pound	1	..	..
Cards	.....	..... per dozen packs	2	..	..
Cauary seed, <i>see Seeds.</i>					
Castor seed, <i>see Seeds.</i>					
do. Oil, <i>see Oils.</i>					
Cattagambo, 1st sort (Catuhu	.....	..... per Cwt.	2	..	..
do. 2d do.	.....	..... per do.	1	..	..
Cattle, duty free.					

			Amount of Duty.		
			Rds.	F.	P.
Jaypoo, 1st sort	.....	per cwt.	5	"	"
do. 2d do.	.....	do.	4	"	"
do. 3d do.	.....	do.	3	"	"
do. 4th do.	.....	do.	2	"	"
Calcarem	.....	do.	4	"	"
Chalk	.....	do.	"	4	"
Cheese, viz.					
English	.....	per pound	"	1	"
All other	.....	per do.	"	2	"
Cherry Brandy	} see Liquors.				
do. Ratafia					
Chillies	.....	per cwt.	4	"	"
China root cleaned	.....	per do.	1	"	"
do. do. uncleaned	.....	per do.	1	6	"
Chocolate	.....	per pound	"	2	"
Chunam, per 75 parrabs or	.....	per Last	1	"	"
Cider	.....	per dozen	1	"	"
Cloth wqollen (superfine broad or 1. dies	.....	superfine			
do. coarse do	.....	per yard	"	6	"
do. do	.....	per do.	"	3	"
Cloth-cotton, British manufacture, 6 per cent on }			6	"	"
Invoice }					
Cloth Cotton other than British manufacture or }					
Nankeens viz }					
<i>Pulle, Caul, Chele, or Selwe, or Moori, Katchies</i>					
1st sort being such as are of a higher value }					
in this market than Twenty Rixdollars each }		per piece	5	"	"
piece of from 12 to 16 yards or thereabouts. }					
2d sort being such of value from Twenty Rix-					
dollars and not under Ten Rix dollars per }		do.	2	"	"
piece					
3d sort being all other of less than Ten Rixdol-					
lars the piece value		do.	1	"	"
<i>Nedso Molom or Long Cloth.</i>					
1st sort being such as are of a higher value }					
than Twenty Rixdollars each piece of from }		per piece	5	"	"
30 to 36 yards or thereabouts					

Amount of  
Duty.

Rd. F. Per

*Nedoo Molom or Long Cloth (continued)*

2d sort being value from Twenty and not under Ten Rixdollars per piece.....	per piece	2	"	"
3d sort being of less than Ten Rixdollars value.	do.	1	"	"

*Chelas, Shawls, Weitis, Toppreties, Somens, or Split Mooris.*

1st sort being such as are of a higher value in this market than Twenty Rixdollars each.....	each	5	"	"
2d sort being such as are of value from Twenty and not under Ten Rixdollars each.....	do.	2	"	"
3d sort being of less than Ten and not under Four Rixdollars value each.....	do.	1	"	"
4th sort being of less than Four Rixdollars and not under One Rixdollar value each.....	do.	"	4	"
5th sort being of less than One Rixdollar value each.....	do.	"	2	"

*Ooroomal and Tallechiles.*

1st sort being such as are of a higher value than Twenty Rixdollars each.....	each	5	"	"
2d sort being such as are of value from Twenty and not under Ten Rixdollars each.....	do.	2	"	"
3d sort being of less than Ten and not under Four Rixdollars value each.....	do.	1	"	"
4th sort being of less than Four Rixdollars value each.....	do.	"	4	"

*Cavalies and Sarongs.*

1st sort being such as are of a higher value than Twenty Rixdollars per pair.....	per pair	5	"	"
2d sort being such of value from Twenty and not under Ten Rixdollars per pair....	do.	2	"	"
3d sort being of less than Ten Rixdollars value and not under Four Rixdollars per pair.....	do.	1	"	"
4th sort being of less than Four Rixdollars value.....	do.	"	4	"

*Cambays*

1st sort being such as are of a higher value } than Twenty Rixdollars each.....	each
2d sort being such of value from Twenty and } not under Ten Rixdollars each .....	do.
3d sort being of less than Ten Rixdollars value } and not under Four Rixdollars each .....	do.
4th sort being of less than Four Rixdollars value.	do.

*Amount of  
Duty.*

Rds. Fs. P.

5	"	"
2	"	"
1	"	"
"	4	"

*Malays.*

1st sort being such as are of a higher value } than Twenty Rixdollars each .....	each
2nd sort being such of value from Twenty } and not under Ten Rixdollars each ....	do.
3rd sort being of less than Ten Rixdollars } value and not under Four Rixdollars each..	do.
4th sort being of less than Four Rixdollars value.	do.

5	"	"
2	"	"
1	"	"
"	4	"

*Turbands.*

1st sort being such as are of a higher value } than Twenty Rixdollars each .....	each
2nd sort being such of value from Twenty } and not under Ten Rixdollars each....	do.
3rd sort being of less than Ten Rixdollars } piece value and not under Four Rixdollars each	do.
4th sort being of less than Four Rixdollars value. dollars piece	do.

5	"	"
2	"	"
1	"	"
"	4	"

3d sort being *Palampores and Petticoats.*  
larger the piece

such as are of a higher value } Nedex Rixdollars each .....	each
of value from Twenty } 1st sort being such as Rixdollars each ....	do.
than Twenty Rixdollars Ten Rixdollars value } 20 to 36 yards or thereabouts each.....	do.
Four Rixdollars value.	do.

5	"	"
2	"	"
1	"	"
"	4	"





		Amount Duty		
		Rds.	P.	P.
<b>Confectionary, viz.</b>				
Jam, Raspberry & other Eu- rope fruits.....	} per pound	"	4	"
Jelly, (Currant and fruit).....	per do.	"	4	"
Marmalade, Europe.....	per do.	"	4	"
do. China.....	per do.	"	8	"
Gemits .....	per pint decanter	"	6	"
Copper, in plate or sheet .....	per pound	"	"	2
Coriander seed, <i>see Seeds.</i>				
Coroondo stone, 1st sort .....	per pound	"	2	"
do. do. 2d do. ....	per do.	"	1	"
Coastem, 1st sort (Costus Arabicus).....	per do.	"	3	"
do. 2d do. ....	per do.	"	1	2
<b>Covers, viz.</b>				
Imperial dish covers.....	per set of 7 covers	"	9	"
Block Tin do. ....	per do.	"	6	"
Crape China, 1st sort.....	per piece	3	"	"
do. do. 2d do. ....	per do.	2	"	"
Curry stuff.....	per Cwt.	4	"	"
Currants } <i>see Preserves</i>				
Dates }				
Dholl, <i>see Grain.</i>				
Epaulets gold or silver.....	per pair	2	"	"
Fish salt for every 100 Rds. of its value .....		15	"	"
Flannel, 1st sort.....	per yard	"	1	"
do. 2d do. ....	per do.	"	"	2
<b>Fruits, <i>see Preserves.</i></b>				
* Grain, except Paddy ....	per parrah	"	3	"
Paddy .....	per do.	"	1	1
Gauja .....	per pound	"	2	"
Garden seeds, free.				
Garlick .....	per Cwt.	1	6	"
Gauze (Musquito) 1st sort .....	per piece	1	6	"
do. 2d do. ....	per do.	1	"	"
Ghee .....	per measure	"	"	2

\* When grain is imported in bags of 164 lbs. not weight the bag is to be rated at three and a half Parrahs: The duty may be reduced in times of scarcity at the discretion of Government.

		Amount	
		Duty	
		Rds.	E.
Gin, see Spirits,			
Ginger .....	per Cwt.	2	"
Gloves, leather.....	per dozen pair	1	"
do. silk.....	per do.	2	"
Gram, see Grain,			
Gun powder fine, 1st sort Canister.....	per pound	"	4
do. do. 2d sort.....	per do.	"	2
Hens, viz.			
European .....	per pound	"	1
Chinese.....	each	"	6
Mats, viz.			
Men's superfine.....	each	1	"
do. common ....	do.	"	6
do. European chip.....	do.	"	3
do. Chinese....	do.	"	6
Cocked beaver or Silk.....	do.	1	6
Ladies beaver.....	do.	1	"
Children's do European.....	do.	"	3
do. do. Chinese ....	do.	"	6
Herrings.....	per keg	"	6
Horses, free,			
Indigo, 1st sort Pajawarkum....	per pound	"	6
do. 2d do. Oocendenillem }	free.		
do. 3d do. }			
Indoopo (Rock salt) .....	per Cwt.	2	"
Incense ....	per pound	"	"
Iron, viz.			
Hoop ..	per Cwt.	"	8
Hoop old....	per do.	"	3
Bars flat ..	do. do.	"	6
Square ..	do. do.	"	6
Round .....	do. do.	"	6
Wrought ..	do. do.	"	6
Cast .....	do. do.	"	3
Jaggery.....	per Cwt.	4	"
Jam, see Confectionary,			
Jelly, see Confectionary,			
Kilosempatoo (Kilorum bark)....	per Cwt.	2	"
Lace gold or silver .....	per pound	3	"
Lacksay, 1st sort ....	per do.	"	6
do. 2d do.....	per Cwt.	2	"

			Amount of Duty		
			Rds.	P.	P.
Lead Pig.....	.....	per cwt.	1	9	"
do. sheet .....	.....	per cwt.	1	"	"
Leaguer packs, with hoops, old .....	.....	per leaguer	1	6	"
do. do. ....	.....	per half do	1	"	"
do. do. per Madeira pipe and puncheon	.....		1	"	"
do. do. ....	.....	per half do.	1	"	"
Liquers, viz.					
French .....	.....	per quart bottle	"	6	"
British { Cherry Brandy	} .....	per dozen pints	3	"	"
do. Ratifia					
do. Raspberry Brandy					
do. Rataha					
Rum Shrub					
Liquorice .....	.....	per cwt	2	"	"
Mace, see Spices.					
Mangel .....	.....	per cwt	4	"	"
Maps duty free.					
Marmalade, Confectionary.					
Mascala .....	.....	per pound	"	"	2
Mathematical Instruments, duty free.					
Mats of every description .....	.....	per square yard	"	"	2
Mustard .....	.....	per pound	"	2	"
Nalle Wilam .....	.....	per cwt	4	"	"
Nankeen viz.					
Company's long .....	.....	per corg	6	"	"
do. short .....	.....	per d	3	"	"
Needles .....	.....	per 1000	"	5	"
Navecharum (Sal ammoniac)		per pound	"	1	"
Nutmegs, see Spices.					
Oils, viz.					
Castor ... ..	.....	per gallon	2	"	"
Liu seed .....	.....	per do.	"	4	"
Ballad .....	.....	per dozen pints	1	"	"
Turpentine .....	.....	per gallon	"	6	"
Marmosa .....	.....	per do.	1	"	"
Mlepay .....	.....	per do.	1	"	"
Gingely ....	.....	per do.	1	"	"
Cocoanut .....	.....	per do.	4	"	"
Olive .....	.....	per dozen pints	1	"	"
Coloowa seed, See seeds.					
Omam 1st sort .....	.....	per cwt.	1	"	"
do. 2d do. ....	.....	per do	"	8	"

			Rds. & P.		
Onions	.....	per cwt.	1		
Opium	.....	per pound	5		
Optical Instruments, duty free.					
Paddy, <i>see</i> Grain.					
Paints, <i>viz.</i>					
Green painted ground	.....	per cwt.	8		
Blue do. do.	.....	per do.	8		
Yellow ochre and all other earth colours	.....	per do.	2		
Fine Yellow paint ground	.....	per do.	8		
White Lead, ground	.....	per do.	4		
Black paint do.	.....	per do.	2		
do Ivory do.	.....	per do.	2		
Verdigrise dry	.....	per do.	8		
Prussian Blue do.	.....	per do.	12		
Red Lead do.	.....	per do.	2		
Lamp Black do.	.....	per do.	2		
Vermilion	.....	per do.	8		
Prime Varnish	.....	per gallon		4	
Black Varnish	.....	per do.		4	
Palmanika	.....	per pound		1	
Patche Carporam, 1st sort	.....	per do.	1	6	
do. 2d do.	.....	per do.	1		
do. 3d do.	.....	per do.		9	
Pearl Barley	.....	per do.			2
Peas, <i>see</i> Grain.					
Parasitte ( <i>Gossypium Herbaceum rect</i> )	.....	per cwt.		8	
Perry	.....	per dozen	1		
* Perumchingam (Sweet Fennel)	.....	per cwt.	4		
Pewter	.....	per pound			2
Philosophical Instruments duty free.					
Pickles of all sorts (a whole case contains 6 bottles)		per whole case	1	6	
do. do.	.....	per half do.		9	
Pins	.....	per pound		3	
Pork (salted) <i>see</i> Salt Provisions.					
Potatoes, <i>Eree.</i>					
Preserves, <i>viz.</i>					
Brandy Fruits, and all other	.....	per bottle		6	
Dates	.....	per jar		9	
do. 1st sort	.....	per cwt.	2		
do. 2d do.	.....	per do.	1		
do. 3d do.	.....	per do.	1		
Currants European	.....	per pound		1	

			Amount of duy.		
Brandy fruits and all other (Continued)			Rds.	S.	P.
Currants Country	.....	per pound	"	1	"
Raisins European	.....	per do.	"	3	"
do. Country	.....	per do.	"	1	"
Quicksilver	.....	per do.	"	4	"
Raisins	see Preserves.				
Raspberry Brandy	} see Liqueurs.				
do. Ratahu					
Rattans, viz.					
Butavia	.....	per bundle of 50 rattans	"	"	3
Acheen	.....	} per bundle of 50 rattans	"	"	2
Malacca	.....				
Culpinia Pulo Penang					
Rice, see Grain,					
Rosin, 1st sort	.....	per pound	"	"	2
do. 2d do.	.....	per do.	"	"	1
Rum, see Spirits					
Rum Shrub, see Liqueurs					
Sadelingam, 1st sort (a species of Cinnamon)	.....	per pound	"	4	"
do. 2d do.	.....	per do.	"	3	"
Saffron European, 1st sort	.....	per do.	1	6	"
do. do. 2d do.	.....	per do.	1	"	"
do. do. 3d do.	.....	per do.	"	9	"
do. do. 4th do.	.....	per do.	"	6	"
Sago	.....	per Cwt.	2	"	"
Shackera	.....	per do.	5	"	"
Shao Cotte, 1st sort (marking nut)	.....	per do.	1	"	"
do. 2d do.	.....	per do.	"	9	"
Salmon pickled	.....	per kit	"	8	"
do. do.	.....	per whole keg	1	"	"
do. do.	.....	per half do.	"	6	"
Salt Petre	.....	per bag	2	"	"
Salt Provisions, viz.					
Europe beef and pork	....	per tierce	3	"	"
Bengal prime	.....	per do.	5	"	"
do. common do.	....	per Cwt.	1	"	"
Tongues cured in England	....	per pound	"	"	2
Penang humps, tongues & brackets	....	per do.	"	"	2
Sandal wood, 1st sort	....	per do.	"	1	"

# Sandal wood (Continued.)

			Rds.	F.	
Sandal wood, 2d sort	.....	per pound	..	..	2
Sarsaparilla	.....	per do.	1	..	2
Sauces, viz.					
Military (alk)	.. ..	each	2	..	2
Sauces, viz.					
Fish and all other	.....	per dozen pints	2	..	2
Sausages	.....	per pound	..	..	2
Seed, viz.					
Aniseed	.....	per pound	..	..	2
Castor	.....	per Cwt.	4	..	2
Carraway	.....	per do.	1	6	2
Coriander, 1st sort	.....	per do.	1	6	2
do. 2d do.	.....	per do.	1	..	2
Cummin, 1st sort, white	.....	per do.	2	..	2
do. 2d do. do	.....	per do.	1	6	2
do. 1st do. black	.....	per do.	1	6	2
do. 2d do. do.	.....	per do.	1	..	2
Garden seeds of all sorts, free					
Oolowa 1st sort	....	per Cwt.	1	6	2
do. 2d do.	.....	per do.	1	..	2
Shoes	.....	per pair	..	2	2
Shot	.....	per bag of 28 pounds	1	..	2
Sitaratta (Lesser Galangal root)	.....	per Cwt.	1	6	2
Skins, viz.					
Goat skins, prepared, 1st sort	....	per corge	..	10	2
do. raw	.....	per do.	..	4	2
do. 3d do.	.....	per do.	..	3	2
do. 4th do.	.....	per do.	..	2	2
Snuff, viz.					
European	....	per pound	..	6	2
Indian	....	per quart bottle	..	4	2
Soap, viz.					
European common	.. ..	per Cwt.	2	..	2
Coast	.. ..	per do.	4	..	2
Spices, viz.					
Cloves	.....	per pound	..	4	2
Mace 1st sort	.....	per do.	1	6	2
do. 2d do.	.....	per do.	1	..	2
do. 3d do.	.....	per do.	..	2	2

			Amount of duty.		
			Rds.	F.	P.
<b>Spices (Continued.)</b>					
	Mace 4th sort	..... per pound	..	6	..
	Nutmegs	..... per do.	1	..	..
* Spirits,	.....	..... per gallon	3	..	..
<b>Staves, viz.</b>					
	Leaguer staves (new)	..... per 100 staves	4	..	..
<b>Stick (lye) duty free</b>					
<b>Stockings, viz.</b>					
	Silk stockings	..... per dozen pair	4	..	..
	Half do.	..... per do.	2	..	..
	Cotton stockings	..... per do.	2	..	..
	Half stockings, cotton & children's	do per do	1	..	..
<b>Sugar, viz.</b>					
	Bengal soft sugar 1st sort	per bag of 164 pounds net	6	..	..
	do. do. 2d do	per do. do	4	..	..
	do. do. 3d do	per do. do	3	..	..
	Batavian do 1st do.	per do. do.	6	..	..
	do. do. 2d do	per do. do.	4	..	..
	Chinese do.	per pecul of 133 lbs net	1	..	..
	Bengal sugar candy	..... per pound	..	1	..
	Batavian do.	..... per do.	..	1	..
	Chinese do. 1st sort	..... per do.	..	1	2
	do. do. 2d do.	..... per do.	..	1	..
Sulphur	.....	..... per do.	..	..	2
Swords and Sabres	.....	..... each	3	..	..
Tamarinds	.....	..... per Cwt.	2	..	..
Tar	.....	..... per barrel	1	..	..
<b>Turpentine, see Oils.</b>					
<b>Tea, viz.</b>					
	Gun powder	..... per pound	..	5	..
	Hyson	..... per do.	..	3	..
	Souchong	..... per do.	..	2	..
	Bohea	..... per do.	..	1	..
Tin	.....	..... per do.	..	..	2
do. in sheet	.....	..... per 100 sheet	1	..	..
<b>Tinsel, viz.</b>					
	Gold	..... per 60 sheets	..	2	..
	Silver	..... per do.	..	1	..

\* Spirits imported may be left in the Custom House free of Warehouse rent, at the risk of the importer and may be re-exported on payment of 1-10th of the above duty; See Regulation No. 16 of 1850 clause 3d.

			Duty		
			Rds.	F.	P.
Tipily, 1st sort	.....	per pound	1		
do. 2d do.	.....	per do.	1		
do. (Anna)	.....	per Cwt.	2		
Tobacco, viz.					
Smoking or chewing tobacco,		} per pound	1		
manufactured in Europe or America					
Tobacco pipes	.....	per gross	1		
Tortoiseshell	.....	per pound	2		
Tutenague	.....	per do.	1		2
Varnish, see Paints.					
Vergil, see Paints.					
Vinegar (European)	.....	per dozen quart bottles	1		
Vermilion, see Paints.					
Walnuts	.....	per Cwt	2		
Wassomho	.....	per do.	2		
Wines, viz.					
Madeira	.....	per pipe	50		
do	.....	per dozen	1	6	
Teneriffe	.....	per pipe	25		
do.	.....	per dozen	1	9	
English Claret	.....	per do.	3	3	
Port	.....	per gallon	1	5	
do.	.....	per dozen	1	6	
Lisbon white and red	.....	per pipe	36		
do.	do.	per dozen	1	2	
Sherry	.....	per gallon	1	5	
do.	.....	per dozen	1	6	
French Claret in hogshead	.....	per Hud.	30		
do.	.....	per dozen	2		
Champagne	.....	per do.	4		
Burgundy	.....	per do.	4		
Stein Wine	.....	per do.	1	6	
Constantia	.....	per do.	3		
Cape Wine	.....	per pipe	36		
do.	.....	per dozen	1	2	
Barsac, Sauterne, Vin de Grave		} per do.	2		
and all wines not otherwise enumerated.					
Wheat, see Grain.					

On all goods, wares or merchandize not herein above enumerated or



described, or otherwise charged by duty or declared free of duty, imported in British vessels and being the growth produce or manufacture of Great Britain & Ireland or other Countries in Europe and not prohibited a duty of five per Cent, and being the growth &c. of other Countries a duty of ten per cent on the invoice price thereof.

On all goods, wares & merchandizes herein above enumerated, and imported into any port of this Island in other than British vessels, an addition of one half or fifty per cent is to be added to the rate above stated: and on all articles not enumerated or otherwise charged by duty or declared duty free, imported in other than British vessels, being the growth &c. of Europe a duty of seven and a half per cent & being of the growth of other Countries a duty of fifteen per cent shall be levied on the invoice price thereof, with the exception stated in the Abstract of Regulations and enacted by Regulation No. 10 of 1923.

*A Table of the duties of Customs on the Goods, Wares and Merchandize therein enumerated or described, which shall be exported from any port in the Island of Ceylon.*

				Amount of duty.		
				Rds.	F.	P.
Ameneka seed, (Castor oil seed) free,						
Arrack.....	per leagner of 150 gauged gallons	12		"	"	"
Arrow-root, duty free.						
Aroipo (expressed Gingely seed) free.						
Arrecanut of all sorts .....	per Cwt.	4		"	"	"
Bark, for tanning leather .....	per Cwt.	"	1	"	"	"
Baskets, (tampaches) 1st sort .....	per 100	4		"	"	"
do. do. 2d do.....	do.	2		"	"	"
do. do. 3d do.....	do.	"		"	"	"
do. do. 4th do.....	do.	"	6	"	"	"
do. do. 5th do.....	do.	"	3	"	"	"
do. do. 6th do.....	do.	"	2	"	"	"
do. do. 7th do.....	do.	"	1	"	"	"
do. do. 8th do.....	do.	"	"	"	"	2
do. (Chattapity).....	do.	"	6	"	"	"

	Rds.	F.	
Bees wax ..... per pound	..	0	00
Beetle leaves, any quantity less than 1000, duty free	..	..	..
Beetle leaves for any quantity exceeding 1000 per 1000	..	..	..
Bêrie flower..... per do.	..	1	00
Bottles glass, whether having paid an import duty or not if exported from Ceylon } per gross	1	6	00
do. do. conveyed from port to port in Ceylon duty free. }			
Briicks ..... per 1000	..	6	00
Bullion, duty free.			
Cabook stones ..... per 1000	..	6	00
Cinnamon exported with license, duty free.			
do. do. without license, prohibited.			
Coffee, duty free.			
Cardemoms, duty free.			
Cocoanuts ..... per 100	..	3	00
Cocoanut Oil if exported to Europe duty free.			
To all other places..... per gallon	..	..	2
Cocoanut shells worked..... per 1000	5	..	00
Copperahs or dried Cocoanuts..... per Cwt.	..	8	00
Carsinges ..... per 100	..	2	00
Coin, duty free.			
Coir loose ..... per Cwt.	..	4	00
Cables, Coils & Hawseis, free.			
Chunnam, free.			
Cotton uncleaned, free.			
Cotton, cleaned, free.			
Chauks ..... per 1000	6	3	00
Chank rings, 1st sort..... per do.	1	..	00
do. 2d do. .... per do.	..	6	00
do. 3d do. .... per do.	..	3	00
Chillies, free.			
Cadjans, free.			
Colancale ..... per Cwt.	..	2	00
Chaya root, free.			
Cloth the manufacture of Ceylon, duty free.			
Demmers ..... per Cwt.	..	3	00

		Amount of Duty.		
		Rds.	F.	P.
Dernatil or wood oil.....	..... per gallon	..	2	1
Elephant's teeth .....	..... per pound	..	1	1
Firewood, duty free.				30
Fishing rods, free.				
Frant, with the exception of Cocoa & palmeira nuts duty free.				
Gingelee seed .....	..... per cwt.	..	4	1
Gingelee oil, free.				
Goods not otherwise enumerated or dis- charged of duty, for every 100 Rds. } Five Rixdollars	of their value.....	5	..	30
Gorkas dried .....	..... per cwt.	..	3	1
Ginger, free.				
Ginkins pickled, free.				
Gher, free.				
Grain, free.				
Hemp or Hanna, free.				
Honey .....	..... per gallon	..	1	30
Hides of Bullocks .....	..... per 100	1	..	30
Illipay seed .....	..... per cwt.	..	2	30
Illipay oil, free.				
Jaggery ....	..... per cwt.	..	5	—
Kadoecay or Aloe nuts, free, (Myrobolan Chebulic.)				
Leather buckets, free.				
Margosa seed .....	..... per cwt.	..	3	1
do. oil, free.				
Mustard seed, free.				
Manar stones .....	..... per 100	2	..	30
Mais 1st sort { the manufacture of the } .....	per 100	..	6	30
do. 2d do. { (Gingalee districts) } .....	per 100	..	3	30
Mais 1st sort Kader pay { the manufacture of the } .....	per 100	2	6	30
Mais 2d do. Ponat pay { Malabar districts of the } .....	per do	1	3	30
Mais 3d do. Kade pay { Island } .....	per do.	..	2	30
Mais 4th do. Tadeka pay { } .....	per do.	..	1	30
Mais Sada pay 1st sort.....	..... each	..	3	30
do. 2d do.....	..... do.	..	2	2
do. 3d do.....	..... do.	..	1	2
do. 4th do.....	..... do.	..	1	30
Mais Wannepay Palmadrie 1st & 2d sort .....	..... do.	..	2	30
do. 3d & 4th do. ....	..... do.	..	1	30
do. 5th do.....	..... per 100	..	10	30
do. 6th do.....	..... per do.	..	5	30

		Rds. P.	
Water - eadie duty free.			
Warmel water.....	per bottle	"	"
Ondonde, free.			
Odile, or palmeira roots, free.			
do. do. dried, free.			
Onions, free.			
Pepper, free.			
Pionacno .....	per basket	"	"
do. ....	per 100 pound	"	"
Palmeira nuts.....	per 100	"	"
Pearls excepting exported from a pearl fishery	per pound	16	"
do. when exported from do.	duty free.	"	"
Rosa.....	per cwt.	"	6
Sali fish, duty free.			
Sappan wood duty free.			
Sandals.....	per 100	1	"
Shells (chanks excepted) fished on the coasts } of the Island, free.			
Slippers.....	per 100	2	"
Stones for grinding curry stuff.....	per pair	"	"
do. do. flour.....	per do.	"	"
Sharks fins.....	per cwt.	"	6
Sweet potatoes, yams & other roots, free.			
Taggery seed ( <i>Cassia Tora</i> ).....	per cwt.	"	1
Tammerinds, free.			
Twine, (country,) free.			
Tiles, paving, 1st sort.....	per 1000	5	"
do. do. 2d do. ....	per do.	2	6
Tiles, roofing, 1st sort .....	per 1000	"	6
do. do. 2d do.....	per do.	"	4
do. do. 3d do.....	per do.	"	3
do. do. 4th do.....	per do.	"	2
Talipots, 1st sort.....	per 100	1	"
do. 2d do.....	per do.	"	9
do. 3d do.....	per do.	"	6
Tamierree cutle.....	per cwt.	"	2
* Tobacco.....	per cwt.	15	6

\* The following drawbacks or repayments of duty are allowed on Tobacco exported.

To exporters to any Port in Europe or to the Cape of Good Hope &c. 14 6 0 The Cwt.

		Amount of	
		Duty	
		Id.	P.
Turmeric or Manjil, free			
Vinegar.....	per leagner of 150 gallons	1	
do.....	.....per cask		
Wax tandle, free.			
Winnows, 1st sort....	.....per 100		
do, 2nd do. ....	.....per do		
Wood except Palmeira duty free			
Palmeira Rastiers	2 of a tree & 22 cubits in length per 100	37	6
do.	2 do. 18 do. .... do.	30	
do.	2 do. 15 do. .... do.	18	9
do.	3 do. 12 do. .... do.	10	
do.	4 do. 10 do. 1st sort..do	7	
do.	4 do. 10 do. 2d. do....do	5	
do.	4 & 5 do. 9 & 9½ do. ....do	4	6
do.	6 & 7 do. 8 do. .... do.	3	
Palmeira Rastiers	2 of a tree & not exceeding 18 cubits do	18	9
do.	3 do. 10 do. do	3	9
do.	4 do. 9 do. do	3	
Palmeira Reepers	1st sort..... do		7
do.	2d do. .... do.		5
do.	3d do. .... do.		4

N: B. Goods the produce of the Island, subject to duty, exported coastways, to pay the export duty, but no further duty on being landed or re-exported except tobacco which is landed and the Drawback received pay a sum equal to the Drawback.

To exporters to any other Port save and except Ports or places situate on the Coast of Malabar as far as Guzerat and the mouths of the Indus, or on the Coast of Corromandel, or within the Territories subject to the Presidency of Fort William including Chittagong; Rds. 12 per Cwt.

The drawbacks are payable on production of a Certificate from the Principal Officer of the Customs or Principal Officer of Government at or near the Port to which the Tobacco was shipped that the Tobacco was actually landed and sold; The Certificate must be produced within Eighteen months if the tobacco was landed and sold in Europe or at the Cape of Good Hope, and within six months if sold elsewhere; and they must, if the Port be a foreign port, be authenticated by the signature of the British Consul if any there be.

Exporters of Tobacco, except to the Ports or places in exports in which no drawback is allowed, may give security by deposit or otherwise, for fourth-fifths of the amount of duties, which may remain unpaid without interest for six months, and if the tobacco be shipped for Europe or the Cape of Good Hope for twelve months.

## Terms of Affidavits for obtaining drawback

### No. 1.

*Where the goods are re-exported by the Original Importer.*

I A. B. do solemnly swear that the Articles specified in the above (or annexed) List, were imported by (or consigned to) me on the day of on board of the Ship whereof is Commander and that they are the same, in quantity, quality, and package as at the time of importation, necessary and unavoidable wastage or damage excepted, and have paid the full import duties by law established.

**SO HELP ME GOD.**

### No. 2.

*When the goods are exported by any other person than the Original Importer*

I A. B. do swear that to the best of my knowledge and belief, the contents of the Certificate herein above (or within) written (or hereto annexed) signed by C. D. the original importer of the Goods specified in the above (or annexed) List, are true.

**SO HELP ME GOD.**

SCHEDULE of charges for warehouse rent, to be levied on all goods remaining deposited in the several Custom Houses longer than seven days.

For		Rds.	F.	P.
"	1 Leagner cask of Arrack.....per Mensem	2	"	"
"	1 Madeira pipe..... do.	2	"	"
"	1 Half pipe..... do.	1	"	"
"	1 Quarter pipe..... do.	"	6	"
"	1 Half Leagner..... do.	1	"	"
"	1 Beer cask..... do.	1	"	"
"	1 Chest containing 12 dozen, of package } do. of similar contents..... do.	2	"	"
"	1 Chest do. 6 dozen, of do do. do.	1	"	"
"	1 Case or box of smaller size than the above do.	"	6	"
"	1 Bag of rice, salt petre &c. .... do.	"	9	"
"	1 Tub of sugar candy ..... do.	"	6	"
"	1 Bale of Cloth ..... do.	2	"	"
"	do. .... do.	1	"	"
"	do. .... do.	1	"	"
"	do. .... do.	"	6	"
"	Parcel ..... do.	"	3	"
"	1 Leagner pack ..... do.	"	8	"
"	1 Madeira do. .... do.	"	6	"
"	1 Half leagner do. .... do.	"	4	"
"	1 Beer cask ..... do.	"	3	"

# Schedule

*Of the Fees on Port Clearances payable by Merchant Ships and Vessels from the 1st day of October 1824.*

## *Square Rigged Vessels Sloops or Schooners.*

	Rd.	F.	P.
Of 600 Tons or upwards .....	100	0	0
400 and under 600 .....	70	0	0
200. ..Do....400 .....	50	0	0
100....Do....200 .....	35	0	0
Under 100 .....	18	0	0

## *Dhonies.*

Of 30 Garce and upwards .....	50	0	0
25 Garce and under 30 ....	40	0	0
20..... Do..... 25 .....	35	0	0
15..... Do..... 20 .....	30	0	0
10..... Do..... 15 .....	25	0	0
5..... Do..... 10 .....	18	0	0
Under 5 .. ..	10	0	0

## EXCEPTIONS.

Manar and Jaffna Dhonies when passing from Port to Port within the Districts they belong to, or from Manar to Jaffna, Kaits or Point Pedro; or vice versa to pay half of the above rates.

Boats, Vessels, or Dhonies cruised to belong to any Port of Ceylon.

being under 5 Garce or One Thousand Parras burthen, are to pay as follows.

	Rds.	F.	P.
Under 50 Parras .....	0	0	0
50 and under 200 Parras or 1 Garce.....	2	0	0
1 Garce and under 2 Garce .....	3	6	0
2.....Do. .... 3 .....	5	0	0
3.....Do. .... 4 .....	6	0	0
4.....Do. .... 5 .....	8	0	0

## Schedule

*Of the Rates chargeable by Ports licensed to land and ship Goods from and to square rigged Vessels, Ships, and Schooners at the several Ports of Colombo, Trincomale and Galle.*

### COLOMBO.

	Inner Roads			Outer Roads		
	Rds.	F.	P.	Rds.	F.	P.
For landing or shipping Grain or Sugar						
per Bag of 100 lb .....	0	0	1	0	0	2
Load of 100 lb .....	0	4	0	0	8	0
on a boat or carrying 5 Tons						
of goods in weight or the contents						
landing any other kind of Cargo, or						
passengers.....	1	8	0	3	4	.
any larger boat exceeding 6 Tons						
burthen.....	3	4	0	6	8	0
or filling and carrying alongside a La-						
guer of water .....	0	8	0	1	4	0
or loading or shipping Ballast, inclu-						
ding the filling or discharging the						
Boat on shore, per Ton .....	0	8	0	1	4	0



**TRINCOMALE.**

In Back Bay  
when the Vessel lies within 7 fathoms water or in the Inner Harbour when within three quarters of a mile from the Cutcherry.

Back Bay beyond 7 fathoms  
Ostenberg  
Clappenberg,  
Nicholson's or  
French Cove.

	Rds.	F.	P.
For landing or shipping Grain or Sugar per Bag of 164 lbs. weight.....	0	0	2
For a Leagner of Arrack.....	0	6	0
For any Boat capable of carrying 5 Tons or thereabouts, landing or shipping Goods or Passengers.....	2	6	0
For any larger Boat exceeding 6 Tons burthen.....	3	6	0
For filling and shipping a Leagner of water.....	1	0	0
For landing or shipping Ballast including filling or discharging the Boat on shore per Ton .....	1	2	0
Do. Do. Do. Stone Ballast per Ton..	1	6	0

Rds.	F.	P.	Rds.	F.	P.
0	1	0	0	10	0
4	0	0	6	8	0
1	10	0	1	10	0
2	0	0	2	0	0

**GALLE.**

	Harbour
For landing or shipping Grain or Sugar per Bag of 164 lbs. ....	0 0 1
For a Leagner of Arrack.....	0 3 0
For any Boat capable of carrying 5 Tons or thereabouts, landing or shipping goods or passengers.. ..	1 8 0
Do. above 6 Tons .....	3 4 0
For filling & shipping a Leagner of water.	0 8 0
For landing or shipping Ballast, including filling and discharging the boat on shore, per Ton.....	0 8 0

Roads
0 0 2
0 6 0
3 4 0
6 8 0
1 4 0
1 4 0

Boats detained out all day to receive double Boat hire.

No Boats to be employed on Sundays, Christmasday, and Good Friday except in cases of emergency when double Boat hire is to be paid.

Boats going off after Sunset, are allowed to charge One half more than the usual hire.

Boats going off to Vessels anchoring at Galle beyond 16 fathoms water to charge double Boat hire.

No Cargo will be discharged or put on board Vessels anchoring in Back bay at Trincomale during the North East Moonsoon or between the 25th October and the 1st of April,

## Schedule

*Of the Rates of Pilotage payable by all Square Rigged Vessels, Sloops or Schooners at the Ports of Colombo, Trincomale and Galle.*

	Rds. F. P.		
<i>Colombo.</i>	10	0	0
<i>Trincomale</i>	For Back Bay		
	Rds.	F.	P.
Vessels of 600 Tons and upwards.....	25	0	0.
400 and under 600 .....	20	0	0.
200 and under 400 .....	14	0	0.
100 and under 200 .....	7	6	0.
Under 100.....	4	0	0.
	For the Inner Harbour		
	Rds.	F.	P.
Vessels of 600 Tons and upwards.....	50	0	0
400 and under 600 .....	40	0	0
200 and under 400 .....	27	0	0
100 and under 200 .....	15	0	0
Under 100.....	10	0	0

### *Galle*

Vessels of 600 Tons .....	40	0	0
400 and under 600.....	30	0	0
200 and under 400.....	20	0	0
100 and under 200.....	15	0	0
Under 100.....	10	0	0

The above rates of Pilotage will be chargeable to all Vessels going into the Inner Harbour of Trincomale, and the Harbour of Galle; whether they may make a signal for a Pilot or not. For Colombo, & Backbay at Trincomale, the charge will only be made, if the Vessel make the signal, and a Pilot actually repair on board.

# Schedule

*Of the Hire of Coolies and Artificers at the Ports of Colombo,  
Trincomale, and Galle.*

COLOMBO.

Rds / F. P.

For unloading a Battel or Country Boat of 150 Bags of Rice burthen or upwards with Iron and carrying the same to the Custom House or putting into carts....	11		
For unloading a Battel or Country Boat and carrying the same to the Custom House or putting into Carts with sundries.....	10	0	0
For unloading Rice, Wheat, or Grain and weighing the same on the Beach per 100 Bags.....	5	0	0
For taking up from the Stacks and Lading in Carts Rice, Wheat or Grain per 100 Ba.....	2	6	0
For unloading or loading a Chest of Carpet or Box of that size.....	0	6	0
For do. do. a half Chest or Box of that size..	0	3	0
For do. do. a Pipe of Madeira, Port or other Wine	0	6	0
For do. do. a half Pipe of Madeira.....	0	3	0
For do. do. a Leaguer of Arrack.....	0	4	0
For do. do. a half do. or Cask of Beer.....	0	2	0
For do. do. a Cask of Rum or Brandy.....	0	2	0
For do. do. a Cask of Gin or Box of that size..	0	1	0
For do. do. a Bag of Saltpetre or Sugar.....	0	1	0
For do. do. a Tub of Sugar Candy.....	0	0	2
For do. do. a Cask of Salt Provisions.....	0	1	2
For do. do. a Bale of Cloth.....	0	4	0
For unloading or loading a half Bale of Cloth.....	0	2	0
For shipping off a Coir Cable from the Custom House or Master Attendants Store per 500 lbs. ....	1	0	0
For do. an Anchor do. do. ....	1	0	0
A Carpenter working on board Ship from sunrise to sun set	1	6	0
A Carpenter working on shore per diem.....	1	0	0
A Caulker working on board Ship per diem.....	1	0	0
A do, on shore do. ....	0	9	0
A Cooly working on board Ship do. ....	0	8	0

## TRINCOMALE.

	Rds.	F.	P.
Unloading Grain and conveying it from Back or Dutch Bay to Godowns in the little Bazar per 100 Bags ...	2	9	0
Do. to Godowns in the Town .....	4	6	0
Do. from the Inner Harbour to Godowns on the Beach	2	0	0
Do. to Godowns in the Town .....	2	9	0
Weighing Rice, Grain or Wheat on the Beach.....	2	9	0
Unloading Iron or Iron Hoops per boat load or 70 bags of Rice .....	4	6	0
From Back Bay or Dutch bay Inner Harbour.....	2	9	0
Unloading of other Goods per boat load from Back bay and Dutch bay .....	4	0	0
From Inner Harbour .....	2	6	0
Unloading Sundries as under			
Chest of Claret .....	0	8	0
Half and Quarter Chest in proportion			
Pices of Madeira .....	0	8	0
Half and Quarter Chest in proportion			
Cask of Beer .....	0	5	0
Bags of Saltpetre .....	0	1	0
Do. of Sugar .....	0	1	0
Tub of Sugar Candy .....	0	0	2
Bales of Cloth large .....	0	4	0
Leaguers of Arrack .....	0	5	0

	On Shore.			On Board		
	Rds.	F.	P.	Rds.	F.	P.
Artificers from 6 A. M. till 3 P. M:						
Carpenter per diem .....	0	10	0	1	0	0
Smith.....	0	10	0	1	0	0
Caulker.....	0	8	0	0	10	0
Painter.....	0	0	0	1	9	0
Workman under him.....	0	0	0	0	10	0
Coolies each.....	0	0	0	0	6	0

## GALLE.

## COOLIES UNLOADING.

	Rds.	F.	P.
Grain carrying to Govt. Godown or like distance pr. 100 bags	5	0	0
Do. weighing on the Wharf .....	2	0	0
Iron or Iron Hoop } per Laborlot or in	4	0	0
And lodging in the Custom House } proportion ....	3	0	0
Sundry Goods do. do. do. do.	3	0	0
do. do. do. viz.			
Chest of Claret (smaller Box in proportion) each ..	0	4	0
Pipe of Madeira .....	0	4	0
Cask of Beer (small Cask in proportion) .....	0	2	0
Bag of Saltpetre .....	0	1	0
Bag of Sugar .....	0	1	0
Tub of Sugar .....	0	0	2
Tutucoreen Bale of Cloth (smaller do. in proportion),, ..	0	4	0
Leagner of Arrack .....	0	4	0
Coolies loading from Government Godown or like distance			
Cinnamon Bales .....	0	0	1
Leagner of Arrack .....	0	4	0
Cask of Salt Provisions .....	0	1	0
Laborlot with Bullast .....	4	0	0
Anchors, Cables, and Cordage			
Cable or Rope from Callewelle into Boats per Candy			
of 500 pounds .....	0	6	0
from Custom House do. .... do.	0	3	0
Anchor from shore into Boat .... do.	0	6	0
from Wharf do. per 20 Cwt. or in proportion....	1	0	0
Water filled, and put into Boat.			
At the Fort .... per Leagner	0	4	0
At the Watering place .... do. ..	0	6	0
Coolies hauling a Gamel .... per Gamel ..	7	6	0

On board in the  
Harbour

On shore.

## Artificers from 6 A. M. to 6 P. M.

	Rds.	F.	P.	Rds.	F.	P.
Carpenter .....	0	9	0	0	6	0
Smith .....	0	9	0	0	6	0
Caulker .....	0	6	0	0	3	3
Painter .....	1	0	0	0	0	0
Workman under him ....	0	6	0	0	0	0
Cooly .....	0	4	0	0	0	0
Artificers, &c. employed on board a Vessel outside the harbour, to receive double pay.						

# **.GOVERNMENT ADVERTISEMENT**

With reference to the 19'h Clause of the Regulation of Government No. 6 of the present year, the following is a List of Ports in the Island of Ceylon where regular Custom Houses are established, and at which only Goods may be landed and shipped.

*Principal or District  
Custom Houses*

*Subordinate Custom houses*

Colombo .....	}	Negombo
		Panura
		Caitara
		Barbareen
Chilow .....	}	Calpenty
		Putlam
Manar.....	}	Condujia
Jaffna .....	}	Point Pedro
		Kaits
Trincomale .....	}	Mulletivoe
Batticaloa .....	}	none
		Hambantotte
Tangale . .....	}	Belligam
		Matuna
Galle .....	}	Dodandove
		Ballepetty modere

By His Excellency's Command,

(Signed) JOHN RODNEY,  
Chief Sec. to Govt.



# Mirror of Reform;

REFLECTING

A CLEAR AND FAITHFUL

PORTRAITURE

OF ITS

SOURCE AND OBJECTS.

BY AN IRISHMAN.

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I present these considerations as the result of accurate and solemn investigation; they are offered in behalf of YOU ALL; in the cause of TRUTH, of your CONSTITUTION, and of your LAWS; for your common SALVATION, your RELIGION, your HONOUR, and your LIBERTY!

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*THE following Tract, with the exception of the Notes, was originally published in the year 1681, under the title of "The Mischiefs and Unreasonableness of endeavouring to deprive His Majesty of the Affections of his Subjects, by misrepresenting Him and His Ministers."* ' .

*May its present Reprint enable us to form a juster estimate of their views, who have called into action the maxims and principles which it developes !*



THE

## Mirror of Reform.

IT is the common unhappiness of all States, that *some persons every where are proud of being thought wise at suspecting, and of an extraordinary reach in foreseeing evils, which, perhaps, never come to pass — The vanity of appearing more acute and sagacious than their neighbours, does so possess them, that they make it their business and employment to discover, or invent, approaching mischiefs.* And, if we look into those histories which give us an account of the grand transactions and revolutions of King-

don.s; which do not barely tell things as tales, and say only, such and such things happened; but do search into the real cause of, and acquaint us, what occasioned them: we shall find that this humour has frequently been of greatest consequence, and that *none have contributed more to the unhappiness and destruction of a nation, than the OVER-POLITIC and NOTABLE men; who, BY SHEW OF CONCERN FOR THE PUBLIC, AND GREAT INSIGHT INTO INTRIGUES AND CABALS, HAVE LABOURED TO BRING THE GOVERNMENT INTO SUSPICION, AND TO ALIENATE THE HEARTS OF THE PEOPLE FROM THEIR PRINCE.\**

\* “ They proclaim their principles; they decorate themselves with sentiments—which they have not. They call themselves the friends of the people,—and they aspire only to authority. They talk only of the rights of the people—they strive only to wrest them from their hands. Such is the character of those, •

But we need not appeal to foreign occurrences, or elder times. The miseries which these three Kingdoms for several years groaned under, do sufficiently attest it; and they who understand any thing of England's troubles in the grand rebellion are not ignorant that the "GRAVE MEN OF FEARS AND JEALOUSIES," who discovered what no man could ever find out since; and "THE SEDITIOUS PREACHERS," who endeavoured to gain the people's hearts by aspersing their King, and shewing them dangers and enemies round about them, where none meant to hurt them; who, with scripture phrases and sacred railing, and profane abuse of God's word to base and malicious purposes," demonstrated their governors

whom Ambition pushes on to Tyranny.—Address from the Convention to the French People, in October, 1791.

*to be the designers of their ruin; WERE NOT THE LEAST PROMOTERS OF ALL OUR SHAMEFUL CONFUSIONS!*

But either, we are so unwilling to reflect upon what then followed, or so inclinable to gratify our own little humour that way, that *we*, too generally, tread in the steps of the fomenters of those disturbances, *without the least misgivings of WHAT it may end in.* *We* are as political and sharp-sighted, and as disingenuous as they were in 1641. *We* do, indeed, enjoy our liberties and properties, and the free exercise of our religion; peace and plenty, justice equally distributed to all, are governed by known laws, and no man is oppressed; and yet we have grievances to complain of; we groan, and sigh, and *cry out at the badness*

*of the times*, are apprehensive of strange designs on foot, and cannot afford our governors one good word.\* Indeed, *they*

• Man will reach at perfection, absolute and unqualified, forgetting that *theoretical perfection* in government, and *practical oppression* are closely allied. He will be more than man, and becomes less. As to us, the inhabitants of Great Britain, if we would exist at all, we must be preserved *AS WE ARE*. Our constitution is not lost, and the ramparts, we have raised around it, will maintain it entire. Our liberties are supported equally against arbitrary power, and against the engines of licentiousness and democracy. They are only to be deserved and continued to us by firmness, temperance, and piety, and by perseverance in the constitution, sacred and civil, *which now is*; without daring to attempt any *present* innovation in theory or practise. Half a century is not sufficient for any *new power or constitution* to find its level. It is indeed by looking calmly, not as slaves and bigots, but as wise men, upon those imperfections which human institutions never can prevent, nor wholly remove, that we may yet hope, under Providence, to preserve for ourselves and for our posterity the blessings of cultivated society in this awful and general convulsion of Europe. *They are best secured to us by our present form of government and laws, which are just in their principle, temperate in their effects, impartial in*



among us who have a great reach, and would be thought politicians of the first rate, do give only NOTABLE HINTS, EMPHATICAL NODS, INTIMATE SOMEWHAT OF OUR FEARS, BUT DARKLY; SPEAK DUBIOUSLY OF WHAT MAY HAPPEN, WISH THE KING BETTER ADVISED, WHISPER SOMEWHAT ABOUT EVIL COUNSELLORS, AND THE LIKE. But the vulgar part of us are more rash, and blunder it out more plainly, and PROPHECY OF ARBITRARY GOVERNMENT; CRY OUT WE ARE SOLD AND BETRAYED, AND NOT FAR FROM BEING ENSLAVED!!!

Some men have so strange fond conceits of themselves, that they are too ready to fancy their own petty interests and absurd

*their application, and merciful in their execution; and have the sanction of time, of wisdom, and of experience.---Pursuits of Literature, p. 173, et alibi.*

desires so twisted and interwoven with the public happiness of the nation, that, from any little disappointment of their ill-laid projects, they will take occasion to predict some signal mischiefs, if not ruin, to the commonwealth. For they look on themselves as persons no less in favour with God, nor less wise in their designs than others; and *how can public mischiefs be brought on us, but by the ill-administration of those who are concerned in the Government?\** And when this prophetic foun-

\* \* Great discontents frequently arise in the best constituted governments from causes, which no human wisdom can foresee, and no human power can prevent. They occur at uncertain periods, but at periods which are not commonly far asunder. Governments of all kind are administered only by *men*; and great mistakes, tending to inflame these discontents, may concur. The *indcision* of those who happen to rule at the critical time, their *supine* neglect, or their precipitate or ill-judged attention, may aggravate the public misfortunes. In such a state of things the principles, now only sown, will shoot out and vegetate in full luxu-

dition is once laid, then every accident which happens shall minister some jealousies and suspicions; every suspicion shall

ance. In such circumstances *the minds of the people become sore and ulcerated. They are put out of humour with all public men, and all public parties; they are fatigued with their dissensions; they are irritated at their coalitions; they are made easily to believe* (what much pains are taken to make them believe), *that all oppositions are factions, and all courtiers base and servile. From their disgust at men, they are soon led to quarrel with their frame of government, which they presume gives nourishment to the vices, real or supposed, of those who administer in it. Mistaking malignity for sagacity, they are soon led to cast off all hope from a good administration of affairs, and come to think that all reformation depends, not on a change of actors, but upon an alteration in the machinery. Then will be felt the full effect of encouraging doctrines which tend to make the citizens despise their constitution! Then will be felt, in all its energy, the danger of encouraging a spirit of litigation in persons of that immature and imperfect state of knowledge which serves to render them susceptible of doubts, but incapable of their solution! Then will be felt, in all its aggravation, the pernicious consequence of destroying all docility in the minds of those who are not formed for finding their own way in the labyrinths of political theory, and are made to reject THE CLUE, and to disdain THE GUIDE!—Burke's Works, VII. p. 251.*

beget another: and *can a man think much .  
and say nothing of such matters ?*

Besides, *some men strangely affect the fa-  
vour and good word of the common people ;  
and what way readier to obtain it, than by  
persuading them that they are not so well  
governed as they ought to be !* Some things  
will happen amiss, let men do what they  
can; and the common people, who see the  
immediate and obvious effects of some in-  
conveniences, to which all sorts of govern-  
ment are subject, have not the judgment  
to discern the secret lets and difficulties,  
which in public proceedings are innumer-  
able and inevitable. And does not the  
reproving the supposed disorders of State  
shew the persons who do so, to be princi-  
pal FRIENDS TO THE COMMON INTEREST,  
and HONEST MEN OF SINGULAR FREEDOM

OF MIND? AND WHAT CAN BE MORE POPULAR AND PLAUSIBLE?

Once more.—When every private and ordinary person turns statesman, and, with a judicious gravity, canvasses and determines the particular interests and designs of kings and princes; when he, perhaps, who has hardly wit enough to govern his own little family, takes upon him to settle the affairs of Christendom, and fancies himself able to give this or the other prince advice how to govern his subjects, and enlarge his dominions: in fine, when men spend their time, they should employ in their several callings to gain their livelihood, in running about after news, and make themselves poor by idleness and negligence, *what can we expect among these people but perverse censures and silly*

*conclusions, seditious repinings and discontents?*

But, certainly, no wise man can think worse of any government because unthinking people speak ill of it; nor will he, who is but a little above the multitude, think himself in danger, and bound to vex and be discontented, because they are not pleased.

Indeed, we have been so long used to concern ourselves in matters which do not belong to us, to arraign, and at our pleasure to condemn the government; "that either our governors must publish to the world all their designs and consultations, and inform the people of all their motives to such or such resolutions, (which would be the most absurd thing in the world, and the greatest contradiction to all the uses

and ends of government), or else they must expect to have evil censures passed on them for all they do, to be complained of as ENEMIES TO THEIR COUNTRY, AND BETRAYERS OF THEIR TRUST! A humour fit for the senseless rabble, but below any one of parts and ingenuity."

But now let us think a little; what will be the END of all these things? *The most experienced and ablest disturbers have always struck at the reputation of government, and frequently with great success.* FOR CAN THERE BE OBEDIENCE WHERE THERE IS NOT SO MUCH AS RESPECT? WILL THEIR KNEES BOW WHILST THEIR HEARTS INSULT? AND THEIR ACTIONS SUBMIT WHILST THEIR APPREHENSIONS AND TONGUES DO REBEL? And when the people are thus prepared with jealousies and discontents, and some accidents happen

which offer an opportunity, THEN OUT STEPS SOME BOLD HYPOCRITICAL REBEL, AND HEADS THE DISCONTENTED PARTY; puts forth remonstrances of grievances and misdemeanors in the government, and engages to remedy them; and the devil, who is never wanting to men that are set upon mischief, sets forward the work, *till it improve into an open and detestable CIVIL WAR!*\*. All histories are full of examples;

\* "INSURRECTION IS THE MOST SACRED OF ALL DUTIES," said La Fayette, who was one of the chief movers and promoters of the French revolution, and whose declaration was thus re-echoed in an address from the Revolution Society in London, dated the 5th of November, 1792.—"*And we feel an agreeable sensation in beholding that this RIGHT OF INSURRECTION has been successfully exercised in so large a country as that of the French Republic.*" Let us hear what the amiable Hanway says, as to those preliminaries of Insurrection—*popular meetings and popular harangues*,—"What is the effect of tumultuous meetings and harangues tending to inflame the minds of the people, the object of them being supposed to be the corruption



and we are not so happy, as not to know,  
and to be one.

Away, therefore, with our murmuring and querulousness! we do but assist evil men, and vex and trouble ourselves by them. Let us do our duty, every one in his place, and leave the great business of all to God, and to the king, whom he has given us. Let not our curiosity, or what is worse, make us over careful and solicitous about many things, which belong not to us, but rather take the advice given us in Scripture, "Study to be quiet,

of their representatives? Can any thing tend more to make them corrupt, than rewarding the vicious? It is probable there may be a foundation for complaint, but the mode of the remedy is as inadequate as it is unjust. It is a condemnation where only one side is heard, and consequently is best calculated to establish a democratical tyranny on the ruins of a free constitution; and deluding the people, induce them to be the forgers of their own chains. The more immediate design is simply to

and do our own business, and wait with patience and modesty." 'The reports which we hear concerning our governors' determinations are very uncertain, and often false; and set about by seditious and unquiet men, who, perhaps, underhand work for that design, which they seem to the world to be most violently set against\*. And, as to those

turn some out of office, that others may be turned in. The *sober part* of the people being *passive*, while the *turbulent* are *active*, the nation is turned out of reputation, and all things relating to salutary government, are in danger of being turned into anarchy and confusion. Whether corruption originated with the rulers, or the ruled, we toss and turn ourselves about as in a fever, and accelerate our dissolution for want of rest: the neglect of moral principle, in either way, producing the same bad effect. On great emergencies we must appeal to the constancy and probity of the chief magistrate!"—*Hanway's New Year's Gift*, p. 101.

\* "The Rights of Man constituted the basis of the French revolution. The first article declares *man to be equal and free*; that the principle of all sovereignty essentially resides in the

which are true, we, who know not the circumstances of them, must be very arrogant and presumptuous if we take upon us to judge of their conveniency or inconveniency. But this we may be assured of, that all our malicious and seditious dis-

*people; and that law is nothing more than the expression of the general Will."* This equal, free, sovereign, and legislative people, may will that their religion should be preserved in all its integrity; and that its monarch should be entrusted with the necessary power to crush sedition and rebellion. *Veneration for the altar, and affection for their prince, still glowed in the hearts of the French.* But the conspirators wanted an armed force, drawn from the body of that same people, *docile and subservient to the views of the sect,* and that would oppose the will of the people, whenever it did not coincide with theirs. This force was entirely to overpower the army of the sovereign. Every thing had been foreseen; for the sophisters had long since said, 'ON! THAT WE COULD BUT ONCE GET RID OF THESE FOREIGN MILITARY HIRELINGS! AN ARMY OF NATIVES MIGHT BE GAINED TO THE SIDE OF LIBERTY, AT LEAST A PART OF THEM; BUT FOREIGN TROOPS ARE KEPT ON FOOT FOR THIS VERY REASON!'—*Baruel's Anti-Social Conspiracy,*

courses will very little promote the safety of ourselves, or of our governors; and that there *there are those who have better information and greater abilities than we, who will be as much concerned for their lives, their liberties, and their religion, as any of us can pretend to be. Let us assist them with our prayers, and the reformation of our lives; which are the most effectual means to secure our other interests!*\*

\* *Virtuous manners* are a pure foundation for civil liberty, because they lead the passions and desires themselves to coincide with the appointments of public law. They are the *permanent foundation* of civil liberty, because it can only arise on the power of such a system of *manners and principles* effectually impressed on the human mind, as may be an *inward curb* to every inordinate desire; or rather, such as may so frame and model the human heart, that its ruling desires may correspond, coincide, or coalesce, with all the great and essential appointments of public law. *Virtuous manners* I call such acquired habits of thought and correspondent action, as lead to a steady prosecution of the general welfare. *Virtuous principles* I call such as tend to confirm these habits by superinducing the idea of *duty*.—*Thoughts on Civil Liberty*, pp. 26 and 27.

To inforce this yet farther. It is by God that kings reign ; and from him alone can they receive their authority ; and since he has sufficiently declared that he would have us be submissive and respectful, patient and obedient ; if we murmur against them, we murmur at God's management of the world ; we arraign Providence, and shew that, let us talk as we will of it, we are for it but when it is for us.

Let us question, as a good man among the Jews did, " Whose ox has our king taken, or whose ass has he taken ? or whom has he defrauded ? Whom has he oppressed ? or of whose hands has he received any bribes to blind his eyes therewith ? "

We talk of arbitrary government. *What man has lost his life or estate under his government, but by due form and procedure of*

*law?* We talk of tyranny; *can any man charge this prince with any act of cruelty? Did he ever shew any thing of a bloody, revengeful spirit?* Or can we read of a more merciful, and condescending, and obliging king that ever ruled in Europe? And all the returns that we make to so much justice, and sweetness, and goodness, are unkind, and rude, and undutiful reflections! We most ungratefully endeavour to render him as odious in the eyes of the world as we can; and not only so, but settle a way of putting a most invidious interpretation on all his future actions. But,

• A king of England, who would enslave his people, must begin with doing, for his first act, what all other kings reserve for their last; and he cannot attempt to deprive his subjects of their political privileges without declaring war against the whole nation at the same time, and attacking every individual at once in his most permanent and best understood interest.—  
*Delolme, chap. XVIII.*

should we endeavour to ruin the reputation of one of the meanest of our neighbours, would it not be a great sin in the eyes of God, and a great injury and wrong to him; and would not we esteem it so in our own case, if we were so dealt with by others? and do we not think it a sin of much greater magnitude to speak evil of dignities, to revile God's vice-gerent, and to lay his honours in the dust? Certainly we must be very partial to ourselves if we judge otherwise. And, indeed, this is a crime of so extensive a bad influence, and so much mischief\*, that they who consider

\* The king's sovereignty, and the liberty of parliament, are as the two elements or principles of this state; which, though the one be more active, the other more passive, yet they do not cross or destroy, but strengthen and maintain the one the other. *Take away liberty of parliament*, the griefs of the subjects will bleed inwards; sharp and eager humours will not evaporate; and then they must exulcerate, and so may endanger the sove-

the injury the public receives by it, admire that no severer punishments are ap-

reignty itself. On the other side, if the *king's sovereignty receive diminution*, or any degree of contempt with us, that are born under an hereditary monarchy, so that the motions of our state cannot work in any other frame or engine, it must follow that we shall be a meteor, or '*corpus imperfectè mixtum*,' (body imperfectly formed), which kind of bodies come speedily to confusion and dissolution.—*Bacon*. Kings, in one sense, are undoubtedly the *servants of the people*, because their power has no other rational end than that of the general advantage; but it is not true that they are, in the ordinary sense, (by our constitution at least), any thing like *servants*; the essence of whose situation is to obey the commands of some other, and to be removable at pleasure. But the king of Great Britain obeys no other person; *all other persons are individually, and collectively too, under him, and owe to him a legal obedience*. The law, which knows neither to flatter nor to insult, calls this high magistrate, not our servant, but "*our sovereign lord the king*." As he is not to obey us, but as we are to obey the law in him, our constitution has made no sort of provision towards rendering him, as a servant, in any degree *responsible*. Our constitution knows nothing of a magistrate, like the *Justicia* of Arragon; nor of any court legally appointed; nor of any process legally settled, for submitting the king to the responsibility belonging to all servants. In this he is not distinguished from the common



pointed by the laws for those who are guilty of it; and they who consider the heinousness of the sin, do not less wonder, that our divines do not more frequently lay open the guilt of it to the people.

To make an end. *Could all our COMPLAINTS AND UNQUIETNESS take away the PRETENDED OCCASION of them ; could our FANCYING ourselves in an ill condition deliver us out of it ; could our PERSUADING*

and the lords; who, in their several public capacities can never be called to an account; although the Revolution Society chooses to assert, in direct opposition to one of the wisest and most beautiful parts of our constitution, that "*a king is no more than the first servant of the public, and responsible to it.*" 'Till would our ancestors at the Revolution have deserved their fame for wisdom, if they had found no security for their freedom but by rendering their government feeble in its operations, and precarious in its tenure; if they had been able to contrive no better remedy *against arbitrary power than civil confusion.*—*Burke.*

*ourselves that OUR LIBERTY AND RELIGION ARE IN DANGER, make both SECURE ; and*  
*our WILFUL FEARS AND JEALOUS SURMISES prevent REAL EVILS ; it were unkind to dissuade you from murmuring, and he would prove your enemy who would make you so yourselves.* Could GROUNDLESS FEARS and IMAGINARY DANGERS establish PEACE on a lasting foundation ; could FALSE ALARMS and MUTINOUS DISCOURSES contribute anything to the PLENTY and QUIET of the kingdom ; could our SUSPECTING OUR GOVERNORS render our fellow-subjects MORE OBE-  
 DIENT, and our aspersing those who are concerned in the management of highest affairs STRENGTHEN YOUR HANDS and INSPIRE THEIR RESOLUTIONS ; *then could we have some pretence for our RESTLESSNESS AND CLAMOROUSNESS.*

But since it stands upon record in the histories of all ages; since we have had late and dismal effects of such practices,\* and have too frequently found that jealousies and suspicions, outcries and complaints, vain fears and imaginary grievances, have produced real mischiefs, and brought on us those misfortunes which they seemed only to fortel, since *they* are the most effectual encouragements to seditious

\* "In all countries, and in all governments, there always will be many factious and unquiet spirits, who can never be at rest either in power or out of power: when in power, they are never easy unless every man submits entirely to their direction; and when out of power, they are always working and intriguing against those that are in, without any regard to justice or the interests of their country. In popular governments such men have too much game, they have too many opportunities for working upon and corrupting the minds of the people in order to give them a bad impression of, and to raise discontents against, those who have the management of public affairs for the time, and these discontents often break out into seditions and insurrections — *Walpole's Reply on the Septennial Act.*

persons, and aspiring disturbers need no greater, than to have their pretences abetted by sober, grave men, and their cause voted up by the common cry of the people; it cannot be thought indiscreet, or useless, or pragmatival in any one to intreat you—  
 “TO LIVE AT EASE, AND TO ENJOY YOURSELVES THE BLESSED SERENITY OF AN UNDISTURBED MIND; TO BANISH OUT OF YOUR HEARIS AND MOUTHS SUCH HURTIFUL FOLLIES; AND, TO PERSUADE YOU TO, LET PLACE AND PROSPERITY CONTINUE AMONG YOU, WHILST THEY SELM TO COURT YOU AND TO BEG ONLY YOUR CONSENT.”\*

*Dublin, May 24, 1681.*

\* In every circumstance of these awful and eventful times, let us bear steadily in mind “that no factious ever proceeded to attempt a revolution in any country, but first under the pretence and through the medium of a reform.”—*Pursuits of Literature, Dial. iv.* In this wish to impress upon the minds of my countrymen the dangers of Reform, I would only guard them against those fanciful and speculative theories which have been so industriously broached of late years, and

a lorned with all the meretricious charms, that can engage the affections, and inflame the passions, of the multitude. In other words, I would say with the worthy Representative of Carlisle: "At this critical and awful period it was his opinion that the House (of Commons) should not shut its eyes to the real state of the country. It was impossible for a honourable member to listen to the sentiments expressed out of doors, and not be convinced of the necessity of some *reform* of the Representation in Parliament of such a Reform as would give to the members of that House the representative respectability of the collective number of the constituents. When he talked of *Reform* he did not mean any of those wild and visionary theories, which had been so frequently recommended of late years. The Bill he had the honour to bring forward last year, though abused by some and ridiculed by others, had yet, he trusted, produced some good, and would lead to that *gradual and temperate* Reform, which was the most difficult to be accomplished."—*Vide Mr. Canning's Speech, 16 April, 1830.* And lastly, if it prove that "measures and not men," are the object of attack, renounce the insidious pretext, and open to its cavils, in our hearts and with our lips, the lesson of the *House of Burke*: "It is an advantage to all narrow wisdom and narrow morals, that their maxims have a plausible air, and, on a cursory view appear equal to first principles. They are *light and portable*. They are as current as coin, and about as valuable. They serve equally the just causes and the wicked, and they are at least as useful to the worst men as















